



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

HDI



HL 428E N

HARVARD
LAW
LIBRARY

Digitized by Google



HARVARD LAW LIBRARY

Received APR 2 1925

✓
STATE OF NEVADA

INITIAL REPORT

OF THE

NEVADA TAX COMMISSION

1913-1914



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT

1914

JUN 1 1914

STATE OF NEVADA



INITIAL REPORT

CH

OF THE

NEVADA TAX COMMISSION

1913-1914



o

CARSON CITY, NEVADA

STATE PRINTING OFFICE : : JOE FARNSWORTH, SUPERINTENDENT

1914

130

11

4519
1



APR 2 1923

REPORT OF NEVADA TAX COMMISSION

The Nevada Tax Commission was created by the Twenty-Sixth Session of the Legislature, and the Governor, immediately after approving the measure, appointed Charles H. Colburn, of Reno, and Emmet D. Boyle, of Virginia City, to the two Commissionerships. J. F. Shaughnessy, First Associate Commissioner of the Railroad Commission, was, by the terms of the Tax Commission Act itself, designated as the Chairman.

The newly created board held its first meeting in Carson City on April 3, 1913, and L. F. Adamson was elected Secretary. Emmet D. Boyle resigned August 10, 1914, and was succeeded by F. N. Fletcher, of Reno.

Nevada, like the majority of the States, depends in a large measure for its revenue on the general property tax. That thirty-eight (38) of the forty-eight (48) States of the Union have found it necessary to provide some form of centralized authority to supervise the work of local Assessors, is the best proof that the system, without such supervision, has been unsatisfactory.

All of the Western States now maintain Tax Commissions or State Boards of Equalization exercising powers similar to those delegated to the Nevada Tax Commission, and the fact that some such head was needed in this State has long been apparent.

A State Board of Equalization, consisting of certain of the state officers acting in an ex officio capacity, was tried out here in the early '90s, but its action did not meet with popular approval. Later an effort was made to effect equalization by methods which would usurp in the slightest degree possible the powers theretofore enjoyed by the separate county governments. The State Board of Assessors was created by the Twentieth Session of the Legislature in 1901. It was composed of the several County Assessors and met annually in Carson City with the State Board of Revenue to fix valuations on certain prescribed classes of property, the remainder being left to the various County Assessors. Assisted by the Railroad Commission, it made substantial increases in the assessed valuation of the railroads, and, theoretically, in the assessed valuation of live stock.

That some of the individual Assessors failed to keep faith with the board is clearly enough shown in the fact that, after years of attempted equalization by this method, no two counties were found to be assessing property on the same percentage of actual value. Two counties in 1912 had the bulk of their property assessed for more than 100% of its value, and one county at an average of not over 20%.

The state assessment being made on the aggregate assessment of all the counties, the State receives that proportion of the total revenue collected that the state rate bears to the combined state and county rate. An assessment on a low percentage of actual value in any particular county therefore results in the evasion by such county of a part of the state expense which it is legally called upon to pay, and the throwing of this additional burden on those counties which are assessed at or above the general average of actual value. The county assessed on a 20%

basis paid less than half, while the counties assessed at full cash value paid more than twice what they should have paid, respectively, toward the upkeep of the State Government.

Under our Constitution the Legislature sets the tax rate for the ensuing two years at each session. This rate is based on the known expenditures authorized by the Legislature and on the estimated aggregate assessment roll of all the counties. While the assessed valuation of each county was purely a matter of county policy—their own rates being entirely within their control—the State was at the mercy of the Boards of County Commissioners and Assessors. If the aggregate roll for the whole State fell short of the estimates of the Legislature, the State was unable to meet its obligations, and, with the counties vying with one another in the matter of keeping valuations down, the natural result was a shortage in revenues over a period of years, which finally exhausted the constitutional borrowing power of the State in 1912.

The lack of equalization between the counties was no greater than the lack of equalization in individual assessments.

The taxpayers of the State were indulging in a high carnival of "individual equalization," a large proportion of the livestock interests returning 40% of their property for assessment at half its value, many of the mines defeating the bullion tax by the maintenance of separate transportation and milling companies which absorbed the profits; much of the land throughout the State being grossly undervalued for assessment, and homes in the towns and small property owners being, as a general thing, assessed very much above the average.

The first act of the Tax Commission, after its organization, was to visit the various County Assessors and to obtain from each a statement of the manner in which property in his county was assessed.

Practically every Assessor admitted that nothing approaching equalization had been obtained in his county, and with few exceptions reported the assessment on small homes higher than the average assessment of the property. A low average valuation seemed to be the rule in the majority of the counties, a system which Nevada can thank for tax rates which are sufficiently high to discourage investment on the part of any stranger who is not fully acquainted with the facts in the case.

The immediate causes leading up to the demand for a correction of these abuses were:

- (1) The unsatisfactory condition of state finances, and
- (2) The growing dissatisfaction with the inequality of assessments.

In 1911 Governor Oddie proposed a Tax Commission bill to the Twenty-Fifth Session of the Legislature, which failed of passage. This bill was also submitted by Governor Oddie to the extraordinary session of the Legislature which convened in 1912, at which time it again failed of passage. In February, 1912, the General Fund of the State Treasury was exhausted, and it became necessary to call a special session of the Legislature to increase the bonded indebtedness of the State to the full constitutional limit, or \$300,000.

In 1913 the Governor submitted to the Legislature a statement worked up from the Controller's books showing the receipts and disbursements of the State, strictly in the operating account, which was as follows:

	<i>Receipts</i>	<i>Disbursements</i>	<i>Deficit</i>
1909-----	\$832,931.15	\$1,059,490.75	\$226,559.60
1910-----	848,242.82	888,132.26	39,889.44
1911-----	850,799.94	1,003,996.49	153,196.55
1912-----	927,960.40	990,085.56	62,125.16
Totals-----	\$3,459,934.31	\$3,941,704.06	\$481,769.75

The receipts and disbursements mentioned include all receipts and disbursements into and from the State Treasury, with the exception of such receipts as accrue from the sale of school lands, penal fines, escheated estates, etc., which are required to be invested for educational purposes in government, state, or county bonds, and such disbursements as are required for redemptions. The interest only becomes a receipt, in the proper sense, and is applicable for educational purposes and none other.

This statement indicates that from the beginning of 1909 to the end of 1912 the State's revenues were insufficient by an average amount exceeding \$120,000 per year to meet its expenses.

In explanation of this average deficit, the following extract is taken from Governor Oddie's message to the Twenty-Sixth Session of the Legislature of 1913:

The foregoing deficiency, showing in each year since 1909, falls very largely on the General Fund and for all intents and purposes may be so considered. A comparison of the net cash balances in the General Fund, after deducting outstanding warrants, at the beginning of each year shows as follows:

January 1, 1909-----	\$451,082.20
January 1, 1910-----	241,398.18
January 1, 1911-----	175,020.50
January 1, 1912-----	44,514.16
January 1, 1913-----	54,422.25

There was \$276,061.70 less in the General Fund on January 1, 1911, than on January 1, 1909, showing that the deficit between the income and expenditures for 1909-1910, aggregating \$266,449.04, had been largely met by a draining of this fund.

Now the cash balance on January 1, 1909, showed a surplus over the amount necessary to cover the expense of the legislative session and to meet the normal disbursements from it until June 30, following (which may be estimated at \$350,000), approximating \$100,000. On the other hand, on January 1, 1911, the same basis of accounting (\$350,000 required) shows an actual deficit in the General Fund of \$175,000; there being, to that extent, insufficient moneys to meet the expense of the Legislature and conduct the government until June 30, 1911. These differences disclose why the deficits of 1909-1910 did not create a crisis in our fiscal affairs during those years.

For some years public interest in matters pertaining to state finances had been growing, and in the autumn of 1912 a number of prominent citizens and public officials, including Governor Oddie, Lieutenant-Governor Ross, Senators Newlands and Massey, Railroad Commissioners Shaughnessy and Simmons, Alex. J. McCone, Charles B. Henderson, Frank Williams, and others, at various times discussed informally some of the more important features of the financial situation in the State. As an outcome of these discussions, a letter was written by Senator Newlands to Mr. F. J. Shair, president of the Reno Commercial Club, setting forth some salient facts relative to income and expenditure and suggesting that the Commercial Club take the initiative in organizing a movement designed to crystallize public sentiment in favor of such wise legislation as might be needed.

At a meeting of the Commercial Club held November 14, 1912, a resolution was passed requesting Governor Oddie, Lieutenant-Governor Ross, and Senators Newlands and Massey to act as an appointing board and appoint a committee of citizens to investigate and report on matters

pertaining to economy and taxation. In response to this request a committee of twelve members, consisting of Clay Tallman, of Tonopah; John Henderson, of Elko; A. R. Merritt, of Fallon; D. S. Dickerson, of Carson City; A. J. McCone, of Reno; John G. Taylor, of Lovelock; Romanzo Adams, of Reno; George Gillson, of Carson City; Hugh H. Brown, of Tonopah; Levi Syphus, of Saint Thomas; R. M. Price, of Reno, and August Frohlich, of Reno, was appointed, and a meeting was called to be held in the rooms of the Reno Commercial Club December 3 and 4, 1912.

The following is an extract from the report of the Citizens' Economy and Taxation Committee detailing their first and second meetings held in December, 1912:

The First Meeting—December 3 and 4, 1912

At this meeting all members were present and three sessions, lasting a day and a half, were held. Most of the time was given to informal discussion. The consensus of opinion appeared to be that practical effort should be in two directions—one looking to a reduction of state expenditures where this could be done without impairing the service, and the other toward some modification of our system of assessment and taxation designed to secure greater uniformity.

In order to secure more complete information relative to these matters, provision was made for the appointment of four subcommittees as follows:

First—A committee of five to investigate and report upon the present laws as to taxation, with special reference to their practical working, particularly in regard to the uniformity or lack of uniformity of assessments, and in regard to assessments as compared with actual cash values, and with regard to licenses and the bullion tax.

Second—A committee of three to make a comparative study of the tax systems of other States, especially of States in which conditions are similar to those of Nevada, and to consider the question of adapting some features of these systems to the use of this State; also to consider the inheritance tax.

Third—A committee of three to investigate and report on the condition of the state revenues, and the state expenditures in recent years so far as may be necessary.

Fourth—A committee of three to report on the possibility and feasibility of a more economical administration of state affairs.

Further provision was made for an Executive Committee, consisting of the President, the Secretary and the Chairman of each subcommittee.

A Finance Committee of sixteen members, one from each county, was appointed and its members were requested to aid the work by securing funds to pay the necessary expenses of printing, postage, clerical assistance, and special investigation.

January 11 was fixed as the date of the next meeting, and the Assessors of the State were invited to be present at that time.

The Second Meeting

On January 11 and 12, 1913, the committee as a whole reassembled, the following-named members being present: Clay Tallman, D. S. Dickerson, Romanzo Adams, John Henderson, A. J. McCone, R. M. Price, A. R. Merritt, George Gillson, and August Frohlich.

A telegram was received from Hugh H. Brown expressing his regrets that he was not able to be present and a letter of similar import was received from Levi Syphus. Mr. Brown, as chairman of a subcommittee, had sent his report to Chairman R. M. Price.

The Assessors of Elko County, Humboldt County, Lander County, Washoe County, Nye County, Lincoln County, and Clark County were present, and they participated in the discussions.

The time of this meeting was devoted mainly to a presentation and discussion of the reports of the various subcommittees.

In the absence of Mr. Syphus and Mr. Taylor, the report of the first committee was presented as the report agreed upon by the three members present.

As the members of the second committee had not been able to get together, each presented a report.

The third committee referred to the Controller's reports relative to the recent tendencies as to income and expenditure.

The fourth committee presented a partial report pending the completion of the work of the special State Auditor.

In the discussion following the reading of these reports there appeared to be a very general agreement along the main lines of the various reports, and formal resolutions were passed recommending—

(1) That public expenditures be reduced where this can be done without sacrificing the efficiency of the service;

(2) That a tax commission be created with broad powers along the lines recommended in the reports; and

(3) That an inheritance tax be enacted along the lines recommended by the National Tax Association.

In addition to the reports of the regular subcommittees, two other papers received attention and were ordered printed: (1) A communication from Honorable L. F. Adamson, State License and Bullion Tax Agent, and (2) the report of Honorable J. F. Shaughnessy, State Railroad Commissioner, to Governor Oddie, relative to the Des Moines meeting of the National Tax Association to which he had been appointed as a delegate. Credit should be given to Mr. Adamson for other information of a confidential character relative to the extent of bullion tax evasions.

Largely as a result of this report, the present Tax Commission bill became a law at the succeeding session of the Legislature, though its passage was opposed so vigorously by various interests that the fate of the bill hung in the balance until the closing days of the session.

An Inheritance Tax law was also passed as a result of this committee's efforts, reference to which is made later in this report.

The Ways and Means Committees of both houses had in contemplation the fixing of the state rate at 76 or 80 cents should the measure fail, but on its passage allowed the tax rates as originally set for 1913 and 1914 to stand at 66 cents for the former and 60 cents for the latter year—acting on the presumption that the Tax Commission would take care of the State's obligations by substantial increases in the assessed valuation of property in the process of equalization.

STATE REVENUE AND EXPENSES

Figures which show accurately the cost of the State Government are not available in the published reports of the state departments having to do with fiscal matters. The annual reports of the State Controller and State Treasurer, while showing in great detail all of the financial transactions of the State, are not designed to show the annual operating cost of the government even approximately, and this being a matter of vital importance to the Tax Commission, it became necessary for the latter to compile its own statistics—a record showing the receipts and disbursements for 1913. This record appears in Tables 1 and 2 following in this report.

Subsequent to the compilation of this data by the Commission, the Special Auditor, Mr. Paul Gaston, a certified public accountant, made a report to the State Board of Examiners, which substantially agrees with the tables before mentioned. This report comments unfavorably on the clerical methods employed in the Controller's department, and shows that the present accounting system is obsolete.

The Tax Commission, empowered to supervise the revenue system of the State, would be derelict in its duty should it fail to call attention to the unsuitability of the present system of keeping accounts now employed by the State.

The inability of the Legislative Department for the past several years

to figure out what should have been the simple problem of levying a tax rate adequate to bring in the moneys appropriated from the various funds, is unquestionably due to the fact that the official records left every one concerned very much in the dark as to the true condition of the State's finances. It is inconceivable that the Legislature would, year after year, proceed to overdraw the State's account wilfully, yet the fact remains that the account has been so overdrawn. An accounting record of receipts and disbursements would have successfully prevented this, and it is certainly high time that steps be taken to provide such a record for the future.

At this point we wish to particularly call attention to the report of the State Controller for the year 1913, pages 42-43, wherein the expense of the State Government for the year 1913 is given as \$2,026,658.08. The actual operating expense for the year 1913, as shown herein is \$938,749.49, being the expenditures shown as \$984,749.49, less amount of District Judges' Salary Fund, \$46,000, which, while included in both statements of operating receipts and expenses in this report, is actually a district and not a state item. This item of \$46,000 is received and disbursed through the State Treasury purely as a matter of accommodation to the several districts.

The question naturally arises: Why this tremendous difference of \$1,087,908.59 between the report of the State Controller and the report of the Tax Commission? On page 20 of State Controller's report for the year 1913, under "Recapitulation of Disbursements" analysis, will be found the following items:

Purchase of Nevada State bonds.....	\$300,000.00
Redemption of Nevada State bonds.....	234,000.00
Purchase of California State Highway bonds.....	156,474.26
Purchase of Churchill County School bonds.....	6,567.70
Purchase of New Mexico State Refunding bonds.....	129,825.00
Purchase of Nye County Refunding bonds.....	19,516.10
Purchase of Clark County Courthouse bonds.....	77,162.50
Apply to General Fund from State Loan.....	116,451.73
Interest on Nevada State bonds.....	30,746.73
District Judges' Salary Fund.....	46,000.00
Total.....	\$1,116,744.02

The sum total of these items is included in the State Controller's report of \$2,026,658.08 as the expense of operating the State Government for the year 1913. While it is perfectly obvious to any one at all familiar with accounting that this inclusion is erroneous, a little explanation for the layman may not be amiss. An expense is not incurred until an obligation is created, and when an obligation is created and entry thereof made it is a matter of record in the account benefited. The purchase of a bond creates no obligation on the part of the purchaser, but simply changes the form of an asset; the redemption of a Nevada State bond creates no obligation, but simply transfers money from one fund to another and is purely an internal transaction; while the application to the General Fund from State Loan does not create an obligation, but simply places the money accruing from this source in a position to be used for expenses, and when it is so expended it then, and not until then, becomes a legitimate entry against the State's operating expense.

Interest on Nevada State bonds is not a state expense, simply resulting from borrowed money from one fund for the benefit of another, and is entirely an internal transaction. Judicial Salary Fund is not an expense, and full explanation thereof immediately precedes last tabulation above.

From this explanation it will be clearly seen that this amount of \$1,117,644.02 should be deducted from the State Controller's report of expenses of the State Government for the year 1913, which would reduce that figure to \$909,914.06, as against the figures of the Tax Commission, *i. e.*, \$938,749.49—a difference of \$28,835.43. However, in figures compiled by the Tax Commission showing State's expenses for year 1913, is included item of State's proportion of salaries of county officers, \$30,322.61, which does not appear in State Controller's report. The addition of this sum to the State Controller's figures leaves a difference of only \$1,487.18 between his figures and the figures of this Commission. A complete and minute analysis of the State Controller's report of disbursements would be necessary to account for this minor difference.

Special Accountant Paul Gaston, in his report to the State Board of Revenue, shows the actual operating expense of the State Government for the year 1913, in round figures, as \$922,000. The difference between his report and the report of this Commission, amounting to approximately \$16,000, is due to the fact that Mr. Gaston had full access to the records of the State Controller's office and rendered a report for the exact fiscal year which coincides with the calendar year, thus excluding all accounts dovetailing from the year 1912 into 1913 and from 1913 into 1914. The Tax Commission's figures are based on the published reports of the State Controller and the State Treasurer, the items being properly classified by this Commission. The reports of the State Treasurer and State Controller took no account of dovetailing items, thus bringing certain 1912 entries within the purview of this report and omitting certain 1913 items.

The foregoing criticism of the obsolete clerical methods employed in keeping the State's books is not published here in any spirit of derogation. The system has been in use for many years and has simply outlived its usefulness. There can be but little doubt that the present State Controller and his Deputy have done much to improve the system during their terms of office, but the work is by no means complete. Any private enterprise doing a business of equal magnitude would inevitably go bankrupt if it kept its books as the State's accounts are kept.

Table No. 1, heretofore referred to, gives an analysis of the revenues of the State for 1913. Summarized, this table shows the State to have numerous sources of revenue, these being:

Taxation	\$671,015.20
Profits on bond transaction	52,462.31
Licenses	62,502.93
Escheats	250.58
State offices	45,366.61
State institutions	6,082.55
Interest	70,308.36
Sale of lands	68,112.47
Lease of lands	5.00
District Judges' salaries	46,000.06
Court fines	8,540.46
Total	\$1,087,646.51

**This table should follow
first paragraph page 10**

We would most urgently recommend that the Legislature pass an Act submitting the entire accounting system of the state and county governments to an approved firm of certified public accountants, and that they be required to install a suitable uniform system that would properly dovetail throughout; that all county and state officers be required to accept and fully maintain such system.

The installation of such a system, in comparison with that at present in use, would pay for its cost many times over each year and provide means for the annual issuance of a detailed statement of receipts and disbursements for the benefit of all taxpayers.

Receipts from the sale of state lands, escheats, penal fines, and revenue from other designated sources are not available for disbursement in payment of ordinary expenses. In fact, such receipts cannot be disbursed at all, but go to the credit of trust funds, the interest alone from the investment of which is available for use, and this use being confined strictly to the support of education.

The receipts as shown above are apportioned as follows:

To trust funds (not disburseable)	\$88,987.78
To support of education only	\$153,177.13
For all other purposes (schools included)	795,481.60
	<u>948,658.73</u>
	\$1,087,646.51

There was, therefore, available for disbursement in paying the State's operating expenses, inclusive of Judicial Salary Fund, the sum of \$948,658.73 from the revenues of 1913.

The disbursements over the same period are shown in Table No. 2, under column headed "Expended 1913."

The following summary shows the amount of total expenditures and the percentage of the total cost of each of the principal subdivisions of the State Government:

Executive Department—	Amount	Per cent of whole
Elective offices	\$100,622.74	10
Appointive offices and commissions	116,093.71	11
Charitable and penal institutions	158,039.98	16
Educational institutions	350,469.66	37
Judicial Department (including Judicial Salary Fund)	78,771.84	8
Legislative Department	70,167.72	7
Miscellaneous	110,583.84	11
	<u>\$984,749.49</u>	<u>100</u>

From the foregoing it appears that the disburseable receipts in 1913 fell short \$36,090.76 of the actual disbursements made from the various funds in the State Treasury during the same period. These figures, it should be remembered, take into account only the last half of the 1912 taxes and the first half of the 1913 taxes, the last half of the latter coming delinquent in June, 1914.

The Twenty-Sixth Session of the Legislature fixed the state tax rate for 1913 at 66 cents on each \$100 of assessed valuation and for 1914 at 60 cents, apportioned as follows:

	1913	1914
General Fund	40.1	34.1
State Loan Interest and Redemption Fund	1.5	1.5
General School Fund	6.0	6.0
Territorial Bond Interest Fund	2.4	2.4
Exposition Fund	6.0	6.0
Contingent University Fund	8.0	8.0
Nevada School of Industry Fund	2.0	2.0
Totals	<u>66.0</u>	<u>60.0</u>

The same Legislature made appropriations aggregating, together with the appropriations authorized by former Legislatures, expendable in 1913, the sum of \$1,493,987.35.

The estimated requirements for 1914 appear to be \$1,170,169. The

details of this estimate appear in Table No. 2 herein, a budget prepared by this Commission. The estimate of expenditures to be made in 1914 may be subject to correction one way or the other.

Had the requirements of the various funds for the year 1914, to be raised by general taxation, been known to the Legislature, and these requirements had corresponded with the figures shown in Table No. 3 herein, they would have been as follows:

General Fund	\$507,196.00
Exposition Fund	92,000.00
State Loan Interest and Redemption Fund	15,000.00
State School Fund	71,175.00
Territorial Bond Interest Fund	19,000.00
Contingent University Fund	88,570.00
Nevada School of Industry Fund	25,000.00
Total	\$812,941.00

This would have meant the proper segregation of the 1914 tax levy as follows:

General Fund	37.43
Exposition Fund	6.79
State Loan Interest and Redemption Fund	1.11
State School Fund	5.25
Territorial Bond Interest Fund	1.40
Contingent University Fund	6.17
Nevada School of Industry Fund	1.85
Total	60.00

The estimated income of the State from all sources, other than taxation, in 1914 is \$430,478, apportioned as follows:

To amount of disburseable trust funds	\$73,250
To disburseable educational funds	172,178
From all other sources excepting taxation	185,055

From this amount \$357,228 will be available for current operating expenses, leaving a balance of \$812,941 to be raised by taxation to meet the former estimated requirement of \$1,170,169.

Without going into the entire details by which the results are obtained, it may be said here that if each fund provided for in the tax levy Act had to be supported by the levy made expressly for that fund, it would be necessary to increase the assessed valuation of all property in the State to approximately \$186,000,000 for the year 1914 to take care of the full appropriation drafts on the General Fund.

The Supreme Court of the State, in the case of *The State, ex rel. George T. Mills, et al., v. Wm. McMillan, State Treasurer*, 34 Nev. 264, has, however, taken a very liberal view of the disposition to be made of state moneys not expressly dedicated to educational purposes, and this Commission, in figuring the estimated assessed valuation required this year to keep the state revenues up to its expenditures, has treated all of the funds provided for in the tax levy Act as one fund. Proceeding on this theory, an aggregate assessment roll of \$135,000,000 will produce sufficient revenue to take care of the estimated requirements of the State for the year 1914.

It is the intention of this Commission to make an urgent recommendation to the Legislature to revert to the General Fund all unexpended portions of special appropriations at the expiration of 1914, with the idea that new appropriations may be made where deemed necessary and the State's accounts cleared of all unnecessary or useless burdens. It would be impracticable to make this recommendation at the present

time, as there are yet several months of the current year during which expenditures of unknown amounts will doubtless be made from these various funds.

While it is hoped this recommendation will be so acted upon by the Legislature as to materially reduce the revenue required to meet the year's expenses, the Tax Commission, realizing that it is only acting in the capacity of agent for the Legislature, does not feel warranted in assuming that the full amount of reversions recommended will be possible, or, being possible, will be favorably acted upon by the Legislature in their entirety. The Commission will therefore endeavor to bring in an assessed valuation for the State for the year 1914 of approximately \$150,000,000. This, we feel, should be ample to meet all actual requirements.

TABLE NO. 1

Estimated Income of the State of Nevada, 1914, Aside from General Property Tax

Sources of income	To nondis- bursable trust funds	To dis- bursable educa- tional funds	To general and allied funds	
			From taxation	From other sources
Assessment Roll—				
General Fund.....	34.1			
State Loan Interest and Redemption Fund.....	1.5			
General School Fund.....	6.0			
Exposition Fund.....	6.0			
Territorial Bond Interest Fund.....	2.4			
Contingent University Fund.....	8.0			
Nevada School of Industry Fund.....	2.0			
Sheep tax.....			\$12,000.00	
Licenses—				
Liquor, dance hall, prize-fights, etc.....				\$87,750.00
Insurance.....				11,750.00
Attorneys.....				875.00
Automobile.....	\$5,000.00			
Banking.....				3,500.00
Optical.....				10.00
Escheats.....	250.00			
Inheritance tax.....				2,000.00
State Officers and Institutions—				
Supreme Court fees.....				1,200.00
Secretary of State fees.....		\$8,500.00		20,500.00
State Engineer fees.....				2,600.00
Hospital Mental Diseases.....				540.00
Orphans' Home.....				2,400.00
Income from Trust Fund Investments—				
Nevada 5% bond.....	\$380,000	19,000.00		
Nevada 5% bonds.....	245,000	12,250.00		
Massachusetts 3 and 3½% bonds.....	1,008,000	31,455.00		
Idaho 4% bonds.....	185,000	7,400.00		
New Mexico 5% bonds.....	125,000	6,250.00		
California 4% bonds.....	157,000	6,280.00		
Nye County 6% bonds.....	19,000	1,140.00		
Churchill County 5% bonds.....	6,500	325.00		
Clark County 6% bonds.....	75,000	4,500.00		
Nevada 5% bonds.....	39,000	1,950.00		
Massachusetts 3 and 3½% bonds.....	68,500	2,279.00		
Nevada 5% bonds.....	16,000	800.00		
Massachusetts 3 and 3½% bonds.....	33,500	1,044.00		
District Judges' Salary Fund.....				46,000.00
Income from sale of state lands.....	68,000.00			
Income from interest on land contracts.....		69,000.00		
Miscellaneous—				
Docket tax.....				130.00
Sale of Statutes.....				2,100.00
Interest on bank loans.....				1,200.00
Sundry sources.....				2,000.00
Sale of Nevada Reports.....				500.00
Totals	\$73,250.00	\$172,173.00	\$12,000.00	\$185,055.00

GRAND TOTAL\$442,478.00

It will be noted in the budget of estimated requirements for 1914 (Table No. 2 herein) an allowance of \$92,000 is made from the \$140,000 appropriation for the Panama-Pacific Exposition. At the present writing there would appear to be a possibility that a large portion of this allowance will remain unexpended. Should such prove to be the case, a valuation of \$150,000,000 for the State will probably not be required in full. When definite information on this point is available, it will be given full consideration by the Tax Commission in placing the 1914 assessment valuation.

Explanatory of Table No. 2, Immediately Following

All columns are self-explanatory with the exception of one headed "Estimate Required 1914." In many cases therein is shown lesser amounts than appear in column headed "Balance in Fund 1914." This is due to the fact that the estimates were made arbitrarily by the Tax Commission from best information obtainable as to the actual needs of the various funds or departments. In many cases consultation was held with those having in charge the expenditure of appropriations and their estimates accepted as the actual requirements for 1914.

It will be noted the total balance in funds 1914, exclusive of those funds provided for especially in the tax levy, shows \$758,502.11, while the estimated requirements, figured on same basis, appears as \$541,538.46. This would indicate a contemplated reversion from these funds of \$216,963.65. Of this amount, assuming the Tax Commission's estimates to be correct, there would automatically revert \$67,061.67, due to the fact that this is the difference between balance in funds and estimated requirements accruing from the General Appropriation Act, which requires no special legislative enactment to throw it back into the General Fund. This leaves a contemplated reversion of \$149,901.98 from special appropriations, which cannot revert without special legislative enactment.

In the foregoing figures no account is taken of the Panama-Pacific Exposition Fund which is covered by a special Act and is taken care of in the general tax levy. Any portion of this which reverts must do so by special legislative enactment. This feature of the budget is covered in detail in another portion of this report.

It is earnestly hoped that those having charge of the expenditure of the various funds will be enabled to keep within the estimates of 1914 requirements shown in budget, and that the Legislature will see that a proper reversion of overplus is accomplished.

TABLE No. 2
Budget of Estimated State Expenditures, 1914

Purpose of appropriation	Appropriation	Expended 1913	Balance in fund 1914	Estimate required 1914
Legislative Fund	\$30,000.00	\$30,000.00		
Legislative Fund	10,000.00	10,000.00		
Deficiencies 1911-1912	5,330.36	5,330.36		
Legislative Fund	25,000.00	25,000.00		
Relief of T. B. Ramsey	800.00	800.00		
Loss U. S. property	181.40	181.40		
Crittenton Mission	4,800.00	1,800.00	\$3,000.00	\$3,000.00
Relief of W. Bowen	720.00	300.00	420.00	420.00
Care of G. A. R. Cemetery	300.00	150.00	150.00	150.00
Relief of T. N. Evans	249.00	249.00		
State Agricultural Society	13,000.00	7,999.55	5,000.45	5,000.45
Relief of Geo. E. Anderson	227.95	227.95		
Carried forward	\$90,608.71	\$82,038.26	\$8,570.45	\$8,570.45

TABLE No. 2—Continued

Purpose of appropriation	Appropriation	Expended 1913	Balance in fund 1914	Estimate required 1914
Brought forward	\$90,608.71	\$82,038.26	\$8,570.45	\$8,570.45
Linoleum, office of Secretary of State	165.00	165.00		
Relief of Julius Huebner	48.00	48.00		
Employment convicts Prison Farm	2,000.00	590.60	1,409.40	600.00
Equipment Attorney-General's office	450.00	433.00	17.00	
Relief of A. B. Lightfoot	137.85	137.85		
Relief of Dr. T. F. Richardson	1,350.00	1,350.00		
Legislative Fund	10,000.00	5,187.72	4,832.28	
Nevada Tax Commission	26,800.00	11,724.37	15,075.63	15,075.63
Silver service battleship "Nevada"	5,000.00		5,000.00	5,000.00
<i>General Appropriation Bill</i>	<i>\$136,559.56</i>	<i>\$101,654.80</i>	<i>\$34,904.76</i>	<i>\$29,246.08</i>
Salary Governor	8,000.00	4,000.00	4,000.00	4,000.00
Salary Secretary	4,800.00	2,400.00	2,400.00	2,400.00
Salary Clerk	2,400.00	1,200.00	1,200.00	1,200.00
Salary Secretary of State	4,800.00	2,400.00	2,400.00	2,400.00
Salary Deputy Secretary of State	4,800.00	2,400.00	2,400.00	2,400.00
Salary Clerk, Secretary of State	4,000.00	2,000.00	2,000.00	2,000.00
Salary Stenographer, Secretary of State	2,400.00	1,200.00	1,200.00	1,200.00
Salary Typists, Secretary of State	7,200.00	3,600.00	3,600.00	3,600.00
Salary Assistant Librarian	3,600.00	1,800.00	1,800.00	1,800.00
Salary State Controller	4,800.00	2,400.00	2,400.00	2,400.00
Salary Deputy State Controller	4,000.00	2,000.00	2,000.00	2,000.00
Salary Typist, State Controller	2,400.00	1,200.00	1,200.00	1,200.00
Salary State Treasurer	4,800.00	2,400.00	2,400.00	2,400.00
Salary Deputy State Treasurer	4,000.00	2,000.00	2,000.00	2,000.00
Salary Clerk, State Treasurer	2,400.00	1,200.00	1,200.00	1,200.00
Salary Attorney-General	4,000.00	2,000.00	2,000.00	2,000.00
Salary Mineral Land Commissioner	5,000.00	2,500.00	2,500.00	2,500.00
Salary Deputy Attorney-General	4,800.00	2,400.00	2,400.00	2,400.00
Salary Typist, Attorney-General	2,400.00	1,200.00	1,200.00	1,200.00
Salary Justices Supreme Court	36,000.00	18,000.00	18,000.00	18,000.00
Salary Reporter of Decisions	1,200.00	600.00	600.00	600.00
Salary Official Reporter	3,000.00	1,500.00	1,500.00	1,500.00
Salary Stenographers, Supreme Court	6,000.00	3,000.00	3,000.00	3,000.00
Salary Baliff, Supreme Court	1,500.00	144.00	1,356.00	150.00
Salary Lieutenant-Governor as Adjutant-General	3,600.00	1,800.00	1,800.00	1,800.00
Salary Clerk Supreme Court	4,800.00	2,400.00	2,400.00	2,400.00
Salary Deputy Clerk Supreme Court	3,600.00	1,780.00	1,840.00	1,800.00
Salary Superintendent State Printing	6,000.00	3,000.00	3,000.00	3,000.00
Salary Bookkeeper, Superintendent State Printing	2,400.00	1,200.00	1,200.00	1,200.00
Salary Mine Inspector	7,200.00	3,600.00	3,600.00	3,600.00
Salary Superintendent and Matron of the Orphans' Home	4,800.00	2,316.20	2,483.80	2,400.00
Salary Warden State Prison	6,000.00	3,000.00	3,000.00	3,000.00
Salary Superintendent Hospital for Mental Diseases	4,800.00	2,400.00	2,400.00	2,400.00
Salary Railroad Commissioners	24,000.00	11,500.00	12,500.00	12,000.00
Salary Janitor, Capitol	2,600.00	1,300.00	1,300.00	1,300.00
Salary Watchman, Capitol	2,640.00	1,320.00	1,320.00	1,320.00
Salary Gardener, Capitol	2,600.00	1,300.00	1,300.00	1,300.00
Salary Fireman, Capitol	2,600.00	1,300.00	1,300.00	1,300.00
Salary Teacher, Virginia School Mines	4,000.00	2,000.00	2,000.00	2,000.00
Salary State Engineer	7,200.00	3,600.00	3,600.00	3,600.00
Salary Bank Examiner	10,000.00	5,000.00	5,000.00	5,000.00
Salary and expenses Banking Board	7,000.00	1,575.98	5,424.07	1,600.00
Salary Secretary State Board of Health	3,000.00	1,500.00	1,500.00	1,500.00
Salary Engineer Public Service Commission	7,200.00	3,600.00	3,600.00	3,600.00
Traveling expenses of the Governor and Attorney-General	2,400.00	410.35	1,989.65	1,989.65
Repairs to Governor's Mansion	1,000.00	959.04	40.96	40.96
Text-Book Commission	250.00		250.00	
Teachers' examinations	1,500.00	822.33	1,177.67	325.00
Tuition and support deaf and blind	8,099.99	2,054.39	5,945.61	2,100.00
Support Virginia School of Mines	1,000.00	522.85	477.15	477.15
Expenses Deputy Superintendents Schools	10,050.00	3,736.95	6,313.05	4,000.00
Indexing and compiling Reports	1,400.00	700.00	700.00	700.00
Publication of decisions and advertising	5,400.00	2,475.00	2,925.00	2,500.00
Traveling expenses District Judges	9,000.00	2,192.84	6,807.16	2,200.00
Support State Printing Office	45,000.00	24,523.85	20,476.15	20,476.15
Support Bookbinding	6,500.00	3,478.08	3,021.92	3,021.92
Printing and binding Reports	3,600.00	2,417.12	1,182.88	1,182.88
Material and repairs, printing	1,000.00	94.76	905.24	905.24
Support of Orphans' Home	32,000.00	12,653.96	19,346.04	13,000.00
Repairs at Orphans' Home	2,500.00	948.46	1,551.54	1,000.00
Physician, Orphans' Home	1,800.00	825.00	975.00	900.00
Carried forward	\$513,299.56	\$278,985.91	\$234,313.65	\$208,735.03

TABLE NO. 2—Continued

Purpose of appropriation	Appropriation	Expended 1913	Balance in fund 1914	Estimate required 1914
Brought forward	\$513,299.56	\$278,985.91	\$234,313.65	\$203,735.03
Support of Hospital Mental Diseases	95,000.00	46,056.29	48,943.71	48,943.71
Repairs at Hospital Mental Diseases	2,000.00	1,995.60	4.40	4.40
Relief of discharged patients	400.00	90.00	310.00	100.00
Chaplains, Hospital Mental Diseases	480.00	190.00	290.00	200.00
Books, Hospital Mental Diseases	200.00	79.80	120.20	80.00
Support Nevada State Prison	145,000.00	62,867.50	82,132.50	65,000.00
Death Watch, Nevada State Prison	5,000.00	1,568.33	3,431.67	
Miscellaneous repairs	25.00	19.85	5.15	
Laundry, State Prison	2,000.00	1,646.16	353.84	
Hospital, State Prison	2,500.00	1,063.98	1,446.02	1,446.02
Improvements, Prison and Farm	33,100.00	9,679.14	23,420.86	12,000.00
Support Nevada State Police	12,500.00	12,500.00		
Rewards by Governor	2,000.00		2,000.00	
Expenses Railroad Commission	15,000.00	5,880.47	9,169.53	6,000.00
Traveling expenses Mine Inspector	4,000.00	1,231.90	2,768.10	1,250.00
Office expenses Mine Inspector	3,000.90	1,318.46	1,681.54	1,681.54
State Board of Assessors	4,000.00	1,657.45	2,342.55	
Support Nevada Historical Society	5,000.00	2,032.43	2,967.57	2,967.57
Support of University	30,500.00	22,862.62	7,637.38	7,637.38
Support of State Analytical Laboratory	4,100.00	1,406.72	2,693.28	1,500.00
Support of Summer School, U. of N.	2,000.00	1,000.00	1,000.00	1,000.00
Library Building, U. of N.	10,000.00	7,668.82	2,331.18	2,331.18
Dairy Building, U. of N.	4,800.00	4,272.00	528.00	528.00
Regents' Fund, U. of N.	4,000.00	447.50	3,552.50	1,000.00
U. of N. Experiment Station	5,000.00	1,050.00	3,950.00	3,950.00
U. of N. State Hygienic Laboratory	10,000.00	3,726.62	6,273.38	3,750.00
U. of N. Food and Drug Control	10,000.00	3,903.03	6,096.97	6,096.97
U. of N. Weights and Measures	4,000.00	1,090.92	2,909.08	2,909.08
Insurance on public property	3,500.00	160.00	3,340.00	3,340.00
Stationery, fuel and light	10,000.00	4,296.98	5,703.02	4,300.00
Current expenses	10,000.00	4,258.76	5,741.24	4,300.00
Grounds and waterworks	3,000.00	1,994.59	1,005.41	1,005.41
Repairs on Capitol Building	3,000.00	40.95	2,959.05	
Election expenses	1,200.00		1,200.00	1,200.00
Care military property	3,000.00	907.10	2,092.90	1,000.00
Salary Deputy Mine Inspector	4,800.00	2,200.00	2,600.00	2,400.00
Salary Secretary Railroad Commission	4,800.00	2,400.00	2,400.00	2,400.00
Expense Teachers' Institutes	1,000.00	477.10	522.90	522.90
Support State Board of Health	5,000.00	929.96	4,070.04	1,000.00
Support State Fish Commission	11,500.00	8,468.84	3,031.16	8,039.16
State Controller, collections	3,000.00		3,000.00	
Expense Public Service Commission	5,000.00	1,491.39	3,508.61	1,500.00
Expert accountant	2,400.00		2,400.00	2,400.00
Receiving Hospital (H. M. D.)	5,000.00	3,934.09	1,065.91	1,065.91
Moving-picture machine (H. M. D.)	1,000.00	863.78	136.22	
Outhouses (H. M. D.)	2,000.00	1,344.66	655.34	655.34
Hydrographic survey	5,000.00		5,000.00	
Water investigation	5,000.00	1,823.18	3,176.82	3,176.82
Water law	30,000.00	16,393.06	13,606.94	13,606.94
G. A. R. Encampment	2,500.00	2,500.00		
Relief of Guy Guinan	22.40	22.40		
Fire protection for Capitol	1,000.00	45.50	954.50	
Elko County Dry Farm	8,000.00	3,988.56	4,011.44	4,011.44
Lincoln County Experiment Farm	6,000.00	4,301.87	1,698.13	1,698.13
Maintenance Governor's Mansion	6,000.00	2,750.00	3,250.00	3,250.00
Deficiencies	55.30	55.30		
Governors' Conference	450.00	300.00	150.00	
Repairs Governor's Mansion	2,000.00	691.72	1,308.28	
Vacuum cleaner, Capitol	150.00	130.00	20.00	
Relief, Mrs. M. B. Johnson	39.60	39.60		
Relief, D. P. Randall	103.40	103.40		
Water measurements	4,000.00	2,050.28	1,949.74	1,949.74
Relief, Zellerbach Paper Company	53.95	53.95		
Relief, D. P. Randall	110.50	110.50		
Relief, City of Reno	742.50	742.50		
County Agricultural Association	5,000.00		5,000.00	1,000.00
Investigation State Bank and Trust Co.	5,000.00	3,825.65	1,174.35	1,000.00
Relief, Flanigan Warehouse Company	800.75	800.75		
Mineral Cabinet, U. of N.	458.00	458.00		
Relief of Lincoln County	4,486.90		4,486.90	
Orphans attending public school	3,000.00	1,166.65	1,833.35	1,200.00
Capitol extension	60,000.00	5,106.00	54,894.00	54,894.00
Cement walks, Capitol grounds	2,000.00		2,000.00	
Quarantine regulations	3,000.00	61.60	2,938.40	100.00
Care and education feeble-minded	1,000.00	83.63	916.37	100.00
<i>Special Acts 1907—General Fund</i>	\$1,164,077.86			
Relief, Wellington Bowen	50.00	50.00		
Carried forward	\$1,164,127.86	\$557,663.78	\$606,474.08	\$495,226.67

TABLE NO. 2—Continued

Purpose of appropriation	Appropriation	Expended 1913	Balance in fund 1914	Estimate required 1914
Brought forward	\$1,164,127.86	\$557,653.78	\$606,474.08	\$495,226.67
<i>Special Acts 1908—General Fund</i>				
Nevada State Police	59,319.86	3,649.19	55,670.67	16,200.00
Traveling expenses Governor and Attorney-General	1,886.30	781.00	1,105.30	1,105.30
<i>Special Appropriation Acts, 1908</i>				
Governor Sparks, portrait	500.00	-----	500.00	-----
Support of irrigation	13.98	-----	13.98	-----
Prison walls, repairing	11,856.70	-----	11,856.70	1,856.70
Filing cases, State Land Office	2.73	-----	2.73	-----
Printing Office, typesetting machine	1,186.50	213.32	973.18	973.18
Prison machinery	46,002.00	316.30	45,685.70	5,685.70
Repairs to Capitol and Printing Office	142.04	-----	142.04	-----
<i>Special Acts of 1911</i>				
Rewards by Governor	5,000.00	-----	5,000.00	-----
Concrete floor, Library	8.22	-----	8.22	-----
Florence Crittenton Mission	400.00	400.00	-----	-----
New roads, Washoe County	3,147.34	3,143.21	4.13	-----
Additional land, Governor's Mansion	1,000.00	-----	1,000.00	-----
Support Bureau of Industry	5,397.16	3,891.74	1,505.42	1,505.42
Support Carey Act	3,171.31	1,819.17	1,352.14	1,352.14
Repairs, legislative chambers	230.56	147.14	83.42	-----
Horses, State Police	2,462.00	-----	2,462.00	-----
Helmets, Mine Inspector	388.19	-----	388.19	-----
Normal Training Schools	3,633.45	2,933.40	700.05	700.05
Examining accounts state officers	1,020.00	1,020.00	-----	-----
Virginia City School of Mines	465.88	30.38	435.50	50.00
Measurement of water	4.05	3.95	.10	-----
Orphans' Home, water tank	85.55	-----	85.55	-----
Orphans' Home, fire escape	157.54	-----	157.54	-----
Orphans' Home, periodicals	100.00	-----	100.00	-----
Orphans' Home, piano	47.00	-----	47.00	-----
Filing-cases, State Controller's office	1,350.00	-----	1,350.00	-----
Filing-cases, Adjutant-General	1,023.00	387.00	636.00	-----
Filing-cases, Supt. Public Instruction	24.08	-----	24.08	-----
Historical Society	117.47	117.47	-----	-----
<i>Special Acts, 1912</i>				
Printing and binding Revised Laws	111.09	111.09	-----	-----
<i>Miscellaneous</i>				
State Board of Revenue	3,000.00	-----	3,000.00	-----
Salary Commissioner Bureau of Industry	8,100.00	4,500.00	3,600.00	3,600.00
Printing and binding Nevada Reports	482.84	482.84	-----	-----
Salary, License and Bullion Tax Agent	551.65	551.65	-----	-----
Salary State Auditor	71.00	71.00	-----	-----
Total General Fund	\$1,326,587.35	\$582,223.63	\$744,363.72	-----
ALL OTHER FUNDS, 1913				
<i>General Appropriation Bill</i>				
Salary Surveyor-General	4,800.00	2,400.00	2,400.00	2,400.00
Salary Deputy Surveyor-General	4,000.00	2,000.00	2,000.00	2,000.00
Salary Draughtsman, State Land Office	4,000.00	2,000.00	2,000.00	2,000.00
Salary Typist, State Land Office	2,400.00	1,200.00	1,200.00	1,200.00
Salary Clerks, State Land Office	4,000.00	1,833.30	2,166.70	1,833.30
Salary Superintendent Public Instruction	4,000.00	2,000.00	2,000.00	2,000.00
Salary Typist, Superintendent of Public Instruction	2,400.00	1,200.00	1,200.00	1,200.00
Purchase township plats	300.00	22.50	277.50	25.00
Traveling expenses Superintendent Public Instruction	1,500.00	605.81	894.19	625.00
Totals	\$1,353,987.35	\$595,485.24	\$758,502.11	-----
<i>Special Appropriations Provided in State Tax Levy, 1913-1914</i>				
Exposition Fund	\$140,000.00	-----	-----	92,000.00
State Loan Interest and Redemption Fund	-----	-----	-----	15,000.00
State School Fund (county settlements)	-----	\$71,175.00	-----	71,175.00
Territorial Bond Interest Fund	-----	19,000.00	-----	19,000.00
Contingent University Fund	-----	83,570.00	-----	83,570.00
Nevada School of Industry Fund	-----	-----	-----	25,000.00
Carried forward	-----	-----	-----	\$847,283.46

TABLE No. 2—*Continued*

Purpose of appropriation	Appropriation	Expended 1913	Balance in fund 1914	Estimate required 1914
Brought forward				\$847,283.46
<i>Miscellaneous Expenditures</i>				
State Library Fund		\$12,485.99		12,500.00
Judicial Salary Fund		46,000.00		46,000.00
Withdrawals, land deposits		50.00		50.00
University of Nevada 90,000-Acre Grant		363.58		4,000.00
Support of public schools		216,959.12		216,959.12
State's proportion county salaries				32,000.00
Sheep inspection				11,376.42
Total estimates required, 1914				\$1,170,169.00

INHERITANCE TAX

The Act creating the Tax Commission provided that among its various duties the Commission should take charge of and superintend the enforcement of any direct or collateral inheritance-tax law that may be enacted and the collection of taxes which may be due the State thereunder. In compliance therewith, the Commission at once communicated with the District Judges throughout the State relative to enlisting their cooperation in the proper and full administration of the law governing the inheritance tax, and in all instances received ready assurances of earnest support. The Judges in every district at once issued orders that the Clerk of the court supply the Commission with a complete list of estates filed for probate, the names of the appraisers for the estate, the names of appraisers for the State, and a copy of the final account and order for distribution, giving list of beneficiaries, amount distributed, and inheritance tax paid. In all cases wherein the estates have been large enough to come within the inheritance-tax law, the court reports show said tax to have been paid before the order for final distribution was made, and that the files pertaining to this class of taxation and as reported from the different judicial districts throughout the State are complete.

It is yet too early to give specific figures on revenue to be derived from this source; although it is estimated, as appears in the budget herein, that an amount of \$2,000 will be forthcoming during the year 1914.

TAXATION OF MINES

Section 9 of the Tax Commission Act is as follows:

In pursuance of the general supervision and control over the revenue system of the State, said Commission is hereby empowered to investigate and determine the net proceeds of all operating mines. In pursuance whereof, said Commission, in each instance, shall investigate and determine from all obtainable data, evidence, and reports, the gross value of the bullion actually extracted from the reduction of the ores and the proceeds from the sale of the ores, of any mine, mining claim, or patented mine, and to deduct therefrom only such actual costs of extraction, transportation, reduction or sale of ores, as shall be deemed by said Commission to be just, proper, and reasonable, and not introduced to deprive or defraud the State of any portion of its just revenue; and in any suit at law arising under the provisions of this section, the burden of proof shall be upon the owner of such mine, mining claim, or patented mine to establish that any item of cost disallowed by said Commission, is, nevertheless, just, proper, and reasonable, and not entered to defraud the State.

In compliance with the law the Tax Commission set about the procuring of all data pertinent to the subject, calling for the reports made

by each producing company to its stockholders for the preceding year, and for a report, in considerable detail, to the Commission itself. The majority of the largest producers were found to be maintaining secondary milling and transportation corporations designed to reduce the "net proceeds" shown on the mine books and thus defeat the bullion tax. That such a condition existed was well known—the separate milling company was a time-honored institution which came down as a legacy from the Comstock—but there was not, prior to the creation of the Tax Commission, any success attendant on the efforts of those state and county officers who tried to correct the abuse.

The broad powers conferred on the Tax Commission by the section quoted put it in a better position to handle the question, but before a definite plan had been decided the Nevada Mine Operators' Association, representing nearly all of the large producing companies of the State, suggested a conference between its executive committee and the Tax Commission. This conference was begun on August 11, 1913, when a general interchange of ideas took place, the mine operators contending that until all property was assessed at its full cash value, as provided by law, the mines were entitled to some relief from a tax against their full net proceeds. To effect such equalization it was proposed by the mine operators that for 1913 the mines would abolish their milling and transportation subdivisions, and report the actual "net proceeds" from all of their operations, but that a flat charge of \$3 per ton should be allowed in addition to the legal deductions from the value of the gross yield in figuring the net, this flat charge to reduce to \$2 in 1914, and to \$1 in 1915 and thereafter. The Tax Commission rejected this proposal on the ground that many companies in the State entitled to pay bullion tax were not making \$3, \$2, or even \$1 per ton in profit and would by the operation of any flat-rate exemption be relieved from the payment of any taxes at all.

The mine operators also contended for a depreciation allowance calculated to write off the actual shrinkage in value on their plants.

After a careful consideration of the matter the Commission on September 9, 1913, proposed the following rule for the assessment of mines for 1913:

AGREEMENT

The Nevada Tax Commission proposes the following procedure, for general adoption throughout the State, in assessing the mining industry for taxation during and covering the entire year 1913:

IMPROVEMENTS

To be assessed as other property is assessed in the county in which it is situated.

ASSESSMENT OF THE NET PROCEEDS OF MINES

The net proceeds of any mine shall be determined as follows:

From the actual value of the gross yield (in any quarter) shall be deducted the sum of the following items of expense:

(1) *Management—*

All necessary current administrative expenses, excepting:

(a) Federal, state, or county taxes.

(b) Payments of interest on bonds or other indebtedness.

(c) Expenses of maintaining offices other than the mine office.

(2) *Cost of Extracting—*

(a) All necessary current mining expense (not including apportionment of general administrative expense) including expense of contemporaneous development and exploration of the mine itself.

(b) A depreciation charge which shall be equivalent to the quarterly installment of the amount calculated to be written off annually to redeem 80% of the original and all subsequent investments in mine plant or improvements (not including repair and maintenance charges against operation account), within the entire estimated life of the plant, including the time during which it has been used plus its estimated residual life which may equal but not exceed the estimated life of the mine. Such depreciation or redemption charges shall cease when 80% of any investment in improvements shall have been charged off in the manner provided in the foregoing.

(3) *Cost of Transportation—*

Where the transportation facilities used in conveying the mine products from the mine to the place of reduction or sale are owned directly or indirectly by the company:

- (a) The actual expense of operating such plant facilities, exclusive of general or administrative expense.
- (b) A depreciation charge calculated in each case to redeem 80% of the original investment in transportation facilities, in the same manner as mine-plant depreciation is figured.

Where the said mine products are transported by common carrier or by facilities not owned by the company and from which it derives no revenue:

- (a) The actual amount paid for the carriage of the said mine products with no allowance for depreciation.

(4) *Cost of Reduction or Sale—*

Where the reduction works in which the mine products are treated are owned directly or indirectly by the company:

- (a) The actual expense of reduction or treatment or sale of product, exclusive of general or administrative expense.
- (b) A depreciation charge calculated in each case to redeem 80% of the investment in reduction works in the same manner as mine-plant depreciation is figured.

Where the mine products are treated in plants not owned by the company and from the operation of which it derives no revenue:

- (a) The actual amount paid for the treatment or reduction of the ores, and marketing of the product, with no allowance for depreciation.

The sum of items (1), (2), (3), and (4) shall constitute the offset deduction from the gross yield for the determination of the actual net yield, and the remainder shall be the actual net yield for the purpose of taxation and to assess the mining industry on the same percentage of actual value as that at which other property is assessed, which is determined for 1913 as 60% of the actual cash value as an average for the State. A further deduction from the value of the gross yield equivalent to 40% of the actual net yield, as hereinbefore defined, shall be allowed and this shall be charged to management, extraction, transportation, reduction and sale, in equal proportions to each of the four said items.

The acceptance of this proposal by the Nevada Tax Commission as its rule of action, in fixing the assessment of the net yield of all mines of the State, shall be absolutely contingent on the entire abolition of the so-called secondary milling and transportation companies, as far as the statements and accounts rendered the said Commission are concerned.

The mine operators formally accepted this rule at said conference held on September 9, 1913.

The question of the proper depreciation allowance in each case at once resulted in a very active correspondence between the Commission and the various companies. It was found that, despite the clear wording of the rule, nearly every mine accountant had his own views on the subject, and to standardize the matter required considerable time and patience. At the end of the year a second set of report blanks were sent out to all producers, which were filled out and returned in nearly all cases, the adjustment of the year's tax being made on these reports. Some controversy still exists in a few cases which will have to be straightened out on the ground, but Table No. 3 gives the essential information as to the results of the 1913 assessment.

This rule, while experimental, was in the main satisfactory. The actual assessment levied against the net proceeds of mines was greatly less in 1913 than it was in the preceding year, but the percentage of the actual net proceeds assessed was higher, the shortage resulting from a decreased net production in 1913 as shown by the following table, which gives the dividends paid by the Nevada properties whose stocks are listed on the various boards:

DIVIDENDS PAID BY NEVADA MINES		
	(Listed Stocks Only)	
	1912	1913
Goldfield Consolidated.....	\$5,694,621	\$1,067,729
Nevada Consolidated.....	2,348,187	2,248,187
Nevada Douglas.....	-----	125,000
Nevada Wonder.....	-----	217,800
Pittsburg Silver Peak.....	505,800	187,400
Montana-Tonopah.....	100,000	100,000
Tonopah Extension.....	47,172	117,875
Tonopah Mining.....	1,600,000	1,450,000
Tonopah Belmont.....	1,500,000	1,650,000
Seven Troughs Coalition.....	36,125	-----
Ophir G. & S. M. Co.....	20,000	-----
Round Mountain M. Co.....	-----	36,560
Totals.....	\$11,851,885	\$7,179,581

The foregoing list, while incomplete, is believed to reflect pretty accurately the relative net earnings of the mining industry in the two years.

From the Controller's report it appears that the net proceeds of mines were assessed in 1912 for \$8,732,859.36, the state tax receipts from this assessment being \$56,574.94. From Table No. 3 herein, the assessment for 1913 appears to have been \$5,924,074.92, and the state tax thereon \$182,076.37, or an apparent increase, due primarily to the elimination of the secondary milling and transportation corporations, of \$125,501.43.

In two of the southern counties there had been considerable controversy between the producing mining companies and the local assessing authorities over the amount of bullion tax which should have been paid during the preceding two years. Through the efforts of the Commission an amicable adjustment of this matter was arrived at along the general lines of the 1913 agreement, without recourse to long and expensive litigation. This resulted in the payment of back bullion taxes aggregating in the neighborhood of \$60,000.

In view of the substantial increases which were to be made on all other classes of property in 1914, the Tax Commission early in the year notified the mines that they could take their choice of two alternative propositions for the 1914 assessment—(1) the assessment of 80% of the net proceeds determined as in 1913, or (2) the assessment of 60% of the net without depreciation. This announcement resulted in a vigorous protest from the mine operators, who contended for "depreciation" as a legal right, and for a 60% assessment after the employment of this depreciation. The negotiations looking to an amicable settlement of these differences continued until about the middle of May, when the question of "depreciation" was submitted to the Attorney-General, the latter deciding that it was not authorized by the statute governing. The mine operators meanwhile having expressed a willingness to submit to the rulings of the Attorney-General in the matter, elected to accept the 60%

basis without depreciation, and the following resolution was adopted by the Tax Commission as its rule for the assessment of mines in 1914:

The net proceeds of any mine shall be determined as follows:

From the actual value of the gross yield in any quarter-year shall be deducted the following items of expense incurred in the same quarter:

(1) *Management*—

All ordinary and necessary administrative expense, excepting:

- (a) Payments on principal or interest on bonds or other indebtedness.
- (b) The expense of maintaining offices outside of the State of Nevada.

(2) *Mining*—

All ordinary and necessary expenditures actually made for mining (exclusive of general or administrative expenses) including the cost of contemporaneous development and exploration of the mine itself.

(3) *Transportation*—

- (a) Where the transportation facilities used in conveying the mine products from the mine to the place of reduction or sale are owned or controlled directly or indirectly by the company: The actual cost of operating such plant facilities, exclusive of general or administrative expense.
- (b) Where the mine products are treated in reduction works owned or controlled directly or indirectly by the mining company: The actual expense of reduction or treatment or sale of the said products.

The actual necessary expenditures for the maintenance and repair of mine, transportation and milling or reduction plants may be included in the foregoing deductions, but no charge whatever for depreciation or the redemption of any investment in mine ground, development done prior to the quarter for which the report is made, or plant construction shall be allowed.

The sums of items (1), (2), (3), and (4) shall constitute the offset deductions against the value of the gross yield, and the difference in each case between the said gross yield and the said sum shall be deemed the net proceeds for the purpose of taxation.

To equalize the mine assessment with that of other property, 60% of the net proceeds determined as provided in the foregoing shall be assessed—this rule applying to all mines from which the ore is extracted directly by the owners. In the case of producing "leases" the lessee shall be entitled to deduct, in addition to the items enumerated, the royalties actually paid to the lessor, but royalties received by any lessor shall be reported separate from other receipts and 60% thereof shall be assessed with no deduction whatever.

TABLE No. 3

Statement of Mineral Production by Counties for the Year 1913, with Offset Deductions Allowed for Bullion-Tax Purposes, Net Assessment Value, and Tax Accrued.

County	Tonnage	Gross yield	Offset deductions	Net assessment value	Tax accrued
Churchill.....	82,806	\$1,061,628.94	\$926,860.23	\$169,205.08	\$4,359.29
Clark.....	25,316	595,908.20	452,528.06	147,116.90	\$,080.62
Elko.....	106	3,436.31	3,656.00		
Eureka.....	42,866	192,387.65	212,639.96	3,622.27	68.46
Esmeralda.....	541,996	5,869,763.54	4,339,874.10	1,601,008.59	43,070.08
Humboldt.....	18,008	552,985.44	579,206.98	37,801.96	665.53
Lander.....	Placer	19,965.19	26,210.81		
Lincoln.....	91,226	886,127.48	872,370.30	30,519.41	1,227.27
Lyon.....	209,148	1,700,616.91	1,603,219.05	101,016.83	2,081.13
Mineral.....	20,139	213,311.20	240,157.16	7,377.22	181.47
Nye.....	643,386	9,341,263.89	7,177,235.31	2,326,833.26	91,909.37
Storey.....	134,281	1,181,627.21	1,139,849.99	167,170.17	6,809.63
Washoe.....	194	6,720.65	5,444.93	1,275.72	21.17
White Pine.....	3,476,866	11,076,372.86	9,834,545.56	1,331,127.51	28,652.35
Totals.....	5,286,338	\$32,701,522.47	\$27,413,598.44	\$5,924,074.92	\$182,076.37

NOTE—Bullion-tax statements are rendered quarterly and the statutes specifically provide that each quarter must stand on its own footing, i. e., a loss incurred during one quarter cannot be used as an offset deduction against operations for succeeding quarter. Hence the apparent discrepancy indicated by crossfooting the foregoing statement.

HEARINGS

Owing to the fact that the Tax Commission was not created until March 20, 1913, no January meeting could be held for that year. The Commission devoted its time and energies to perfecting its organization and gathering data from the time of its birth until the date of its first sitting as a final State Board of Equalization, beginning the second Monday in October, 1913. In the meantime such assistance was rendered the various County Assessors as was possible, and, in certain individual and class cases, tentative instructions were given as to assessment values invariably showing material increases over 1912. These were not all sustained by the Commission's final determinations in October, but in the aggregate the October session resulted in a very material increase over the 1912 assessment.

Particular mention should be made here of the bank showing in the following tabulations, which would indicate a decrease made by the Tax Commission in the assessment value from that placed by the various Assessors for the year 1913, of \$41,053. This is misleading in that the value placed by the Assessors was under tentative instructions from the Tax Commission in an effort to apply a uniform rule to this class of property, and such assessment showed a heavy increase over that for 1912. When the Commission met as a final State Board of Equalization in October, 1913, it was found this uniform rule was inequitable, and the results shown by the following bank tabulation was arrived at from the best information obtainable at the time. A comparison of these final results with the bank assessment for 1912 is not made, for the reason that the Commission overlooked securing the 1912 data, and it is now too late to get it for insertion in this report. However, it is a known fact that the final total bank assessment for the year 1913 is considerably in excess of that for the year 1912.

Following are the

Minutes of the Meeting of the Nevada Tax Commission, Sitting as a State Board of Equalization, in Accordance with Section 3 of "An Act in Relation to the Public Revenues, Creating the Nevada Tax Commission, Defining its Powers and Duties, and Matters Relating Thereto, and Repealing All Acts and Parts of Acts in Conflict Herewith," Approved March 20, 1913, Commencing Monday, October 13, 1913, at the Hour of 10 a. m.

Present—J. F. Shaughnessy, Chairman; Emmet D. Boyle, Commissioner; C. H. Colburn, Commissioner.

Meeting called to order by Chairman Shaughnessy at 10 a. m.

An informal discussion was then held between the members of the Board and the Assessors present relating to the general conditions existing in their respective counties, which discussion lasted until 12 o'clock, when a recess was taken until 2 p. m.

October 13, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

Mr. Hobbs, representing the Central Pacific Railway Company, appeared and informed the Board that Mr. Cowden, tax attorney for the Central Pacific, would be in Carson City the next day, and requested a hearing for that time, which was granted.

Assessor Grutt of Mineral County appeared, not having been present at the morning session, and general conditions existing in his county were gone into. At 4 p. m. a recess was taken until 10 a. m., October 14, 1913.

October 14, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

C. G. Patrick, general manager, and Samuel Platt, attorney, appeared on behalf of the Goldfield Consolidated Water Company to show cause why their valuation for assessment purposes should not be increased from \$101,000, as

placed by the Assessor, to \$335,000, in accordance with citation issued by the Nevada Tax Commission. After an exhaustive hearing, the matter was taken under advisement by the Board.

Finding: Final determination, \$150,000.

Mr. Wedertz of Lyon County appeared before the Board to protest against a valuation of \$30 per acre which had been placed against certain lands owned by him, by the Assessor, contending that it should not be to exceed \$20 per acre; and also to protest against being assessed for 6,000 head of sheep when he had turned in to the Assessor but 3,000 head. Mr. Wedertz was placed under oath and his testimony taken. It not being completed at 12 o'clock, a recess was taken until 1:30 p. m. with the understanding that the hearing would be continued at that hour.

October 14, 1913—1:30 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

Hearing of protest of Mr. Wedertz continued. Matter taken under advisement by the Board.

Finding: Petition denied.

Assessor Pohe of Lyon County, not having been present at previous sessions, appeared, and general conditions in his county were gone into.

Assessor Pohe presented the claim that 918 cattle belonging to Miller & Lux had inadvertently escaped taxation in his county owing to early shipment; that there was a possibility of these having been assessed in Washoe County, or not at all, and demanded that they be credited to the Lyon County roll. The showing being *ex parte*, it was deemed advisable to leave it open until such time as Miller & Lux or the Pacific Livestock Company had an opportunity of being heard.

Patrick Walsh of Lander County, with W. M. Kearney acting as his attorney in fact, appeared before the board to protest against assessment made by the Assessor in the number of 4,000 head of stock cattle, when he had turned in but 2,000 head. Mr. Walsh was placed under oath, his testimony taken, and the matter taken under advisement by the Board.

Finding: Assessment valuation reduced from \$28,000 to \$16,000.

J. H. Gardner of Ormsby County appeared before the Board to protest against assessment made by the County Board of Equalization against the M. C. Gardner estate, in amount \$4,500, contending it should be reduced to \$1,500. Mr. Gardner was placed under oath, his testimony taken, and the matter taken under advisement.

Finding: Petition denied.

W. S. Simpson of Lyon County appeared before the Board to protest against valuations placed by the Assessor on certain lands owned by him, but making no definite statement as to what, in his opinion, they should be reduced to. After an exhaustive hearing, the matter was taken under advisement by the Board.

Finding: Adjusted by horizontal decrease in Lyon County of \$15 lands to \$7.50, \$7.50 lands to \$5, and \$3 lands to \$2.

At 5 p. m a recess was taken until 10 a. m., October 15, 1913.

October 15, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

D. V. Cowden, tax attorney, and Mr. Skene, representing the Land Department of the Central Pacific Railway Company, appeared before the Board to protest against the proposed horizontal raises in assessment values of lands in Humboldt and Elko Counties. Mr. Skene was sworn, his testimony taken, and the matter taken under advisement by the Board.

Finding: Petition denied.

Charles Henderson, attorney, appeared on behalf of the Western Pacific Railway Company, to protest against the proposed horizontal raises in assessment values of lands in Humboldt and Elko Counties. His presentation was heard, and the matter taken under advisement by the Board.

Finding: Petition denied.

Assessor Seaman of Storey County appeared, not having been present at the previous sessions, and general conditions existing in his county were gone into.

At 12 o'clock a recess was taken until 2 p. m.

October 15, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy, who made the statement that Commissioner Boyle in checking up the Storey County roll had found there were 36,000 acres of Central Pacific unpatented lands in that county assessed at a valuation of 25 cents per acre.

Tax Attorney Cowden, of the Central Pacific Railway Company, being present, he was verbally cited to appear and show cause why the value of this land should not be increased for assessment purposes to \$1.25 per acre, according to law. Mr. Cowden requested an extension of time in which to acquaint himself with the facts, stating that if the question of valuations in another county than the two against which he had already entered protest, was to be raised, it was his desire to contest valuations assessed in every other county in the State where land was owned by his company. The extension was granted with the understanding that he would be heard whenever he was ready.

There being no other property owners desiring a hearing at this time, a recess was taken until 3:30 p. m., when Mr. Cowden and Mr. Skene reappeared and the Central Pacific hearing was continued.

The showing was made that Central Pacific lands in Storey County were worth an average of \$2 per acre, according to appraisalment of their Land Department; the average assessed valuation was unknown. A willingness was expressed to accept whatever percentage of actual valuation was placed on other property in this county, based on this \$2 average appraisalment.

The showing was made that Central Pacific lands in Lander County were worth an average of \$1.78 per acre, according to appraisalment of their Land Department; the average assessed valuation was shown as \$1.94 per acre. Demand was made for an average assessed valuation per acre equal to 45% of \$1.78, claiming this to be the percentage of actual valuation at which other property in the county was assessed.

The showing was made that Central Pacific lands in Eureka County were worth an average of \$1.41 per acre, according to appraisalment of their Land Department; the average assessed valuation was shown \$1.44. The percentage of actual value at which other property in the county was assessed was unknown, but demand was made that Central Pacific lands be placed on that basis, whatever it may be.

The showing was made that Central Pacific lands in Humboldt County were worth an average of \$1.73 per acre, according to appraisalment of their Land Department; the average assessed valuation was shown as \$1.25. Demand was made for an average assessed valuation of 40% of \$1.73, claiming this to be the percentage of actual valuation at which other property in the county was assessed.

The showing was made that Central Pacific lands in Elko County were worth an average of \$1.86 per acre, according to appraisalment of their Land Department; the average assessed valuation was shown as \$1.49. Demand was made for an average assessed valuation equal to 40% of \$1.86, claiming this to be the percentage of actual valuation at which other property in the county was assessed.

The matter was taken under advisement by the Board.

Finding: Petition denied, and Storey County land values increased from \$9,234.63 to \$46,173.14.

At 5 p. m. a recess was taken until 10 a. m., October 16.

October 16, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

There being no property owners present who wished to be heard, a recess was taken until 2 p. m.

October 16, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

There being no property owners present who wished to be heard, a recess was taken until 10 a. m., October 17.

October 17, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

Joseph Rolph appeared on behalf of the Glasgow and Western Exploration Company and entered a protest against assessment values placed on improvements on mining ground owned by this company in Lander County.

The matter was taken under advisement by the Board.

Finding: Valuation in Lander County reduced from \$23,350 to \$13,100.

At 12 o'clock a recess was taken until 2 p. m.

October 17, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

Assessor Ronnow of Lincoln County appeared, not having been present at previous sessions, and general conditions existing in his county were gone into.

At 3 p. m. the Board went into executive session, the results of which appear in appended statement of decisive actions taken.

At 4 p. m. the Board requested Mr. Joseph Rolph, of the Glasgow and Western Exploration Company, to reappear before them, which he did. He was then verbally cited to show cause why the mining claims owned by the Glasgow and Western Exploration Company should not be placed at a valuation for assessment purposes in a sum in excess of the statutory minimum valuation of \$500 per claim, using as a basis for such citation the testimony adduced at the morning hearing. After going into the matter exhaustively, it was taken under advisement by the Board.

Finding: Assessment valuation allowed to stand.

At 5:30 p. m. the Board took a recess until 10 a. m., October 18, 1913.

October 18, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

The Board immediately went into executive session, the results of which appear in appended statement of decisive actions taken.

At 11 a. m. the Board reconvened in open session with all members present. William Maxwell of Ormsby County appeared before the Board and entered protest against the ruling of the Commission, in accordance with law, that hotel-keepers furnish license collectors with statement of amount of business transacted and procure license on that basis (Sec. 3734, Rev. Laws, 1912). After taking Mr. Maxwell's testimony under oath, the matter was taken under advisement by the Board.

Finding: Statement must be furnished and license paid on gross amount of business transacted.

Hugh H. Brown, attorney at law, appeared on behalf of the T. & G. R. R. Co., and asked information as to the reason for the raise in the assessed valuation of the personal property of this railroad in Esmeralda, Nye, and Mineral Counties, as made by the Assessors. Such information as the Board had was given, after which Mr. Brown agreed that the assessments as rendered by the Assessors be allowed to stand for this year.

Hugh H. Brown, attorney, and Frederick Bradshaw, general superintendent, appeared on behalf of the Tonopah Belmont Development Company and the Belmont Milling Company of Nye County, to show cause why the assessed valuation of the mine plant and supplies should not be increased from \$108,636 to \$270,184, and of the milling plant from \$213,345 to \$260,000, in accordance with citations issued by this Commission on October 14, 1913. At 12 o'clock a recess was taken until 1:30 p. m. with the understanding that the Belmont hearing should be continued at that time, as it was not completed at the morning session.

October 18, 1913—1:30 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

The Belmont hearing was completed and both matters taken under advisement by the Board.

Finding: Final determination—Mine plant and supplies, \$133,000; milling plant, \$245,000.

Hugh H. Brown, attorney, appeared on behalf of the Esmeralda Power Company, to show cause why the assessed valuation of this company should not be raised from \$42,000 to \$160,000, in accordance with citation issued by the Nevada Tax Commission under date of October 14, 1913. After a preliminary presentation of the case, an extension of time was requested in which to secure additional data for submission, which was granted.

Finding: Final determination, \$42,000.

Hugh H. Brown, attorney, appeared on behalf of the Montana-Tonopah Mining Company. He called attention to the fact that a citation had been received,

addressed to the Commonwealth Mining and Milling Company, instructing them to appear and show cause why their assessment valuation should not be raised from \$120,000 to \$125,000; further, that the Commonwealth Mining and Milling Company was a subsidiary corporation controlled by the Montana-Tonopah Mining Company and was located in Arizona. Error in issuance was acknowledged by the Tax Commission and the citation verbally changed to read Montana-Tonopah Mining Company. After presentation of the case, the matter was taken under advisement by the Board.

Finding: Final determination, \$120,000.

At 5 p. m. the Board took a recess until 10 a. m., Monday, October 20, 1913.

October 20, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

J. Clemons appeared on behalf of the Pacific Livestock Company, to protest against the assessed valuations of their lands in Lyon County, as placed by the Assessor. After a full hearing in the matter, it was taken under consideration by the Board.

Finding: Adjusted by horizontal decrease in Lyon County of \$15 lands to \$7.50, \$7.50 lands to \$5, and \$3 lands to \$2.

Henry I. Moore, attorney, appeared on behalf of the Copper Belt Railroad Company, to protest against assessment valuations of rolling stock and equipment of that company as made by the Assessor of Lyon County. After a preliminary presentation of the case, additional time was requested in which to procure additional data, which was granted.

Henry I. Moore, attorney, appeared on behalf of the Nevada-Douglas Copper Company, claiming that they had overpaid in bullion tax during the year 1912, \$508.61, through settlements being made on advance smelter estimates. This was substantiated by a statement of actual smelter returns submitted in evidence. Mr. Moore was informed that the Nevada-Douglas Copper Company would be allowed to make offset deductions from gross yield in following settlements in sufficient amount to adjust the matter.

E. B. Yerlington appeared on behalf of the Carson Water Company, to show cause why the assessment valuation of that company in Ormsby County should not be increased from \$47,275 to \$60,000, in accordance with citation issued by the Tax Commission under date of October 17, 1913. After a detailed hearing, the matter was taken under consideration by the Board.

Finding: Final determination, \$55,000.

At 12 o'clock the Board took a recess until 2 p. m.

October 20, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

C. J. Hall, special agent, appeared on behalf of the Bell Telephone Company of Nevada, to show cause why the assessment valuations of that company in Washoe County should not be increased from \$49,860 to \$115,000; in Storey County from \$5,920 to \$15,000; in Lyon County from \$2,730 to \$4,000; in Humboldt County from nothing to \$11,600; in Churchill County from \$2,590 to \$5,000, and in Ormsby County from nothing to \$1,250, in accordance with citation issued by the Tax Commission under date of October 20, 1913. After a detailed hearing, the matter was taken under advisement by the Board.

Finding: Final determination—Washoe County, \$85,950; Storey County, \$7,500; Lyon County, \$3,500; Churchill County, \$4,500; Humboldt County, \$9,500; Ormsby County, \$1,250.

Henry I. Moore, attorney, appeared for the purpose of completing hearing begun at the morning session in his protest against assessment valuations of rolling stock and equipment of the Copper Belt Railroad Company in Lyon County. After a detailed presentation of the case, it was taken under advisement by the Board.

Finding: Petition denied.

At 5:30 p. m. the Board took a recess until 10 a. m., October 21, 1913.

October 21, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

There being no property owners present wishing to be heard, a recess was taken until 2 p. m.

October 21, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

James M. Leonard appeared on behalf of the Justice Gold and Silver Mining Company, to show cause why the assessment valuation of that company should not be increased in Storey County from \$6,070 to \$7,500, in accordance with citation issued by the Nevada Tax Commission under date of October 18, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$6,070.

James M. Leonard, superintendent, appeared on behalf of the Virginia and Gold Hill Water Company, to show cause why the assessment valuations of that company should not be increased in Washoe County from \$99,980 to \$198,000; in Storey County from \$44,223 to \$79,200, and in Ormsby County from \$12,640 to \$52,800, in accordance with citation issued by the Nevada Tax Commission under date of October 20, 1913. After a detailed hearing of the case, it was taken under advisement by the Board.

Finding: Final determination—Washoe County, \$99,980; Storey County, \$55,000; Ormsby County, \$20,000.

Samuel W. Belford, attorney, and Jules Labarthe, general superintendent, appeared on behalf of the Mason Valley Mines Company, to show cause why the assessment valuation of this company should not be raised from \$229,000 to \$380,000 in accordance with citation issued by the Nevada Tax Commission. After a preliminary presentation of the case an extension of time was requested in which to secure additional data, which was granted.

At 4 p. m. the Board took a recess until 10 a. m., October 22, 1913.

October 22, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

J. G. Crumley, general manager, appeared on behalf of the Tonopah Sewer and Drainage Company, to show cause why the assessed valuation of that company should not be increased from \$16,000 to \$25,000, in accordance with citation issued by the Nevada Tax Commission under date of October 17, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$20,000.

At 11 a. m. the Board went into executive session, the results of which appear in appended statement of decisive actions taken.

At 12 o'clock the Board took a recess until 2 p. m.

October 22, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

C. E. Juhlhn, superintendent, appeared on behalf of the Sierra Nevada Mining Company, to show cause why the assessed valuation of that company should not be increased from \$2,860 to \$4,000, in accordance with citation issued by the Nevada Tax Commission under date of October 18, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$4,000.

Ira Winters of Ormsby County appeared before the Board to protest against the assessed valuation placed against his property by the Assessor. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Petition denied.

Albert W. Walsh appeared on behalf of the United Comstock Pumping Association to show cause why the assessed valuation of that company should not be increased from \$5,191 to \$20,000, in accordance with citation issued by this Commission under date of October 18, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$5,191.

Charles F. Duval of Storey County appeared before the Board to protest against the assessed valuation placed on his personal property by the Assessor. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: See next succeeding determination.

Charles F. Duval appeared before the Board on behalf of the Chollar Leasing Company, to show cause why the assessed valuation of the property of that company (entered in the name of Charles F. Duval on the Virginia City personal roll) should not be raised from \$1,200 to \$2,500, in accordance with citation issued by the Nevada Tax Commission under date of October 18, 1913.

After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination (including Chas. F. Duval, personal), \$1,200.

G. A. Ballard appeared before the Board on behalf of the East Comstock Reduction Company, to show cause why the assessed valuation of the property of that company should not be increased from \$5,191 to \$20,000 in accordance with citation issued by the Nevada Tax Commission under date of October 18, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$5,191.

C. E. Julihn appeared before the Board on behalf of the Utah Mining Company, to show cause why the assessed valuation of that property should not be increased from \$1,590 to \$2,000, in accordance with citation issued by the Nevada Tax Commission under date of October 18, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$1,590.

At 4:30 p. m. the Board took a recess until 10 a. m., October 23, 1913.

October 23, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

There being no property owners present who desired a hearing, a recess was taken until 2 p. m.

October 23, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

There being no property owners present who desired a hearing, a recess was taken until 10 a. m., October 24, 1913.

October 24, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

There being no property owners present who desired a hearing, a recess was taken until 2 p. m.

October 24, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

There being no property owners present who desired a hearing, a recess was taken until 10 a. m., October 25, 1913.

October 25, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

H. E. Freudenthal appeared on behalf of the Prince Consolidated Mining and Smelting Company, to show cause why the assessment valuation placed by the Assessor on mine plant should not be increased from \$5,700 to \$14,000; railroad from \$18,515 to \$50,000; Bullionville improvements from \$3,000 to \$5,000, and stores and fixtures from \$400 to \$1,200, in accordance with citation issued by the Nevada Tax Commission under date of October 21, 1913. After a full hearing of the matter, it was taken under advisement.

Finding: Final determination—Mine plant, \$5,700; railroad, \$18,515; Bullionville improvements, \$3,000; stores and fixtures, \$400.

A. E. Cheney, attorney, appeared on behalf of the Truckee River General Electric Company, to show cause why the assessed valuation of that company should not be increased in Washoe County from \$143,830 to \$480,000, in Ormsby County from \$16,200 to \$42,000, and in Douglas County from \$9,459 to \$11,000, in accordance with citation issued by the Nevada Tax Commission under date of October 20, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination—Washoe County, \$300,000; Ormsby County, \$35,000; Douglas County, \$11,000.

A. E. Cheney, attorney, appeared on behalf of the Reno Power, Light and Water Company, to show cause why the assessed valuation of that company should not be increased from \$252,630 to \$744,500, in accordance with citation issued by the Nevada Tax Commission under date of October 15, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$436,000.

At 12 o'clock the Board took a recess until 1:30 p. m.

October 25, 1913—1:30 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

J. R. Dixon, attorney, appeared on behalf of the Nevada-California Power

Company, to show cause why the assessed valuation of that company in Nye County should not be increased from \$49,385 to \$195,000, and in Esmeralda County from \$121,000 to \$450,000, in accordance with citation of the Nevada Tax Commission under date of October 20, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination—Nye County, \$130,000; Esmeralda County, \$250,000.

Samuel W. Belford, attorney, and Jules Labarthe, general superintendent, appeared on behalf of the Mason Valley Mines Company, supplementing preliminary presentation of showing made under date of October 21, 1913, at which time an extension was granted them for the purpose of securing additional data. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$238,000.

Samuel W. Belford, attorney, appeared on behalf of the Consolidated Copper Company of White Pine County, to protest against an increase of \$5,000 made by the County Board of Equalization over the assessment value, placed by the Assessor, on certain lands owned by that company. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Petition denied.

H. E. Freudenthal appeared on behalf of the Day-Bristol Consolidated Mines Company and entered formal protest against the proposed increase in the assessed valuation of the property of this company from \$10,245 to \$12,000, in accordance with citation issued by the Nevada Tax Commission under date of October 21, 1913. The matter was taken under advisement by the Board.

Finding: Final determination, \$10,245.

At 5:30 p. m. the Board took a recess until 10 a. m., Monday, October 27, 1913.

October 27, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

George A. Bartlett, attorney, and William N. Chatfield, manager, appeared on behalf of the Pacific Power Company, to show cause why the assessed valuation of this company in Mineral County should not be increased from \$36,200 to \$85,000, and in Churchill County from \$19,000 to \$30,000, in accordance with citation issued by the Nevada Tax Commission under date of October 15, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination—Mineral County, \$50,000; Churchill County, \$25,000.

Henry M. Hoyt, attorney, Albert Burch, general manager, and A. H. Howe, secretary, appeared on behalf of the Goldfield Consolidated Mines Company and the Goldfield Consolidated Milling and Transportation Company, to show cause why the assessed valuation of the former should not be increased from \$70,400 to \$525,000, and of the latter from \$220,200 to \$550,000, in accordance with citations issued by the Nevada Tax Commission under date of October 20, 1913. After a full hearing covering both instances, they were taken under advisement by the Board.

Finding: Final determination—Milling plant and railroad, \$300,000; mine plant, \$100,000.

Henry M. Hoyt, attorney, E. A. Julien, general manager, and Fred J. Siebert, chief engineer, appeared on behalf of the Nevada Hills Mining Company, to show cause why the assessment valuation of that company should not be increased from \$40,000 to \$105,000, in accordance with citation issued by the Nevada Tax Commission under date of October 15, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$69,000.

At 12 o'clock the Board took a recess until 1:30 p. m.

October 27, 1913—1:30 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

William N. Chatfield, manager, appeared on behalf of the Pacific Power Company, and requested permission to supplement the morning hearing held with the representatives of this company, which was granted. Upon presentation of his statement, Mr. Chatfield was informed that it would be given full consideration in connection with previous testimony taken.

Hugh H. Brown, attorney, and T. A. Frazier, for the comptroller, appeared on behalf of the Esmeralda Power Company, to show cause why the assessed valuation of this company should not be increased from \$42,000 to \$160,000, in accordance with citation issued by the Nevada Tax Commission under date of October 14, 1913. The preliminary presentation of this case was made by Mr. Brown on October 18. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$42,000.

Hugh H. Brown, attorney, and T. A. Frazier, for the comptroller, appeared on behalf of the Desert Power and Mill Company, to show cause why the assessed valuation of this company should not be increased from \$175,000 to \$480,000, in accordance with citation issued by the Nevada Tax Commission under date of October 20, 1913. After a considerable hearing of the matter, an extension of time was requested in which to procure additional data, which was granted.

Hugh H. Brown, attorney, and J. A. Burgess, general superintendent, appeared on behalf of the Nevada Wonder Mining Company, to show cause why the assessed valuation of this company should not be increased from \$14,810 to \$40,000, in accordance with citation issued by the Nevada Tax Commission under date of October 15, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$25,000.

Hugh H. Brown, attorney, appeared on behalf of the Jim Butler Tonopah Mining Company, to show cause why the assessed valuation of this company should not be increased from \$14,120 to \$18,250, in accordance with citation issued by the Nevada Tax Commission under date of October 21, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$14,120.

F. G. Waterhouse, general manager, appeared on behalf of the Nevada Telephone and Telegraph Company, to show cause why the assessed valuation of this company in Nye County should not be increased from \$17,895 to \$50,000, and in Esmeralda County from \$25,000 to \$50,000, in accordance with citation issued by the Nevada Tax Commission under date of October 20, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination—Nye County, \$40,000; Esmeralda County, \$40,000.

At 4 p. m. the Board took a recess until 10 a. m., October 28, 1913.

October 28, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

There being no property owners present desiring to be heard, a recess was taken until 2 p. m.

October 28, 1913—2 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

Samuel Platt, attorney, and W. A. Bradley, general manager, appeared on behalf of the Pittsburg-Silver Peak Gold Mining Company, to show cause why the valuation of this company, including their railroad, should not be increased from \$193,675 to \$680,000, in accordance with citation issued by the Nevada Tax Commission under date of October 21, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$324,000.

At 3 p. m. the Board went into executive session, the results of which appear in appended statement of decisive actions taken.

Immediately thereafter a recess was taken until such time as some property owner appeared and wished to be heard.

October 29, 1913—3 p. m.

Commissioner Colburn present.

A. J. Franck appeared on behalf of Ida Robbins and entered protest against the assessment valuation of her property in Washoe County as passed by the County Board of Equalization. After a full hearing of the matter, it was taken under advisement by Commissioner Colburn.

Finding: Petition denied.

November 1, 1913—10:30 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

H. R. Cooke, attorney, and F. A. Burnham appeared on behalf of the Water Company of Tonopah, to show cause why the assessed valuation of this company should not be increased from \$120,045 to \$225,000, in accordance with citation issued by the Nevada Tax Commission under date of October 20, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$150,000.

H. R. Cooke, attorney, appeared on behalf of the Las Gazabo Mill Company and the Round Mountain Mining Company, to show cause why the assessed valuation of the former should not be increased from \$27,000 to \$30,000, and the latter from \$15,500 to \$60,000, in accordance with citations issued by the Nevada Tax Commission under dates of October 22 and 14, respectively. After a preliminary presentation of the matter, an extension of time was requested in both cases, which was granted.

E. B. Yerington appeared before the Board on behalf of the Carson Water Company, whose case was heard and concluded on October 20, and requested permission to file an additional statement in reference thereto, which was granted. Mr. Yerington was informed this statement would be given full consideration in connection with facts brought out at the original hearing, when a final determination was made.

T. A. Frazier, for the comptroller, appeared on behalf of the Desert Power and Mill Company, whose preliminary hearing was had on October 27, and presented the final argument. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$200,000.

At 3:30 p. m. H. R. Cooke, attorney, R. H. Ernest, general superintendent, and Harry C. Mayer, secretary, appeared on behalf of the Las Gazabo Mill Company and the Round Mountain Mining Company, the preliminary presentation of both cases having been made at the morning session. After a full hearing of both matters, they were taken under advisement by the Board.

Finding: Final determination—Las Gazabo Mill Company, \$30,000; Round Mountain Mining Company, \$30,000.

November 3, 1913—10 a. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

W. A. Massey, attorney, and G. W. Hark, general manager, appeared on behalf of the Reno Traction Company, to show cause why the assessed valuation of this company should not be increased from \$35,800 to \$75,000, in accordance with citation issued by the Nevada Tax Commission under date of October 17, 1913. After a full hearing of the matter, it was taken under advisement by the Board.

Finding: Final determination, \$41,250.

November 5, 1913—2:15 p. m.

Full Board present. Meeting called to order by Chairman Shaughnessy.

Whitman Symmes, general manager, appeared on behalf of (1) the Mexican Gold and Silver Mining Company, (2) the Union Consolidated Mining Company, and (3) the Savage Gold and Silver Mining Company, to show cause why the assessed valuation of the first should not be increased from \$63,100 to \$80,000, the second from \$320 to \$1,000, and the third from \$3,200 to \$4,000, in accordance with citations issued by the Nevada Tax Commission under date of October 18, 1913. After a full hearing in all three cases, they were taken under advisement by the Board.

Finding: Final determination—Mexican Gold and Silver Mining Company, \$63,100; Union Con. Mining Company, \$1,000; Savage Gold and Silver Mining Company, \$3,200.

At 4 p. m. the Board went into executive session, the results of which appear in appended statement of decisive actions taken.

At 5:30 p. m. the Board adjourned.

For the sake of ready reference the following tabulations are inserted summarizing the specific actions taken by the Commission during its

October session as indicated by the foregoing minutes. It should be mentioned here that where figures appear in the column headed "Amount cited" they represent the Tax Commission's citations to individuals, companies, or corporations to appear and show cause why assessments should not be increased from amounts at which they were placed on the assessment roll by Assessors to amounts shown in citations. "Final determinations" were only arrived at in these instances after full hearings and thorough consideration of all arguments, or the full consideration of all data available where no personal appearance was made. Where no citations were issued and changes were made, it is due to the voluntary presentation of showings of overassessment or underassessment:

Statement Showing Action Taken by the Nevada Tax Commission, Sitting as a Final State Board of Equalization, Beginning Second Monday in October, 1913:

PUBLIC UTILITIES

Name	County	Amount assessed	Amount cited	Final determination	Increase
Water Company of Tonopah	Nye	\$120,045	\$225,000	\$150,000	\$29,955
Nevada Telephone and Telegraph Co.	Nye	17,895	50,000	40,000	22,105
	Esmeralda ..	25,000	50,000	40,000	15,000
Pacific Power Company	Mineral	36,200	85,000	50,000	13,800
	Churchill	19,000	30,000	25,000	6,000
Nevada-California Power Company	Nye	49,382	195,000	130,000	80,618
	Esmeralda ..	121,000	450,000	250,000	129,000
Reno Power, Light and Water Company ..	Washoe	252,630	744,500	436,000	183,370
Truckee River General Electric Co.	Washoe	143,830	480,000	300,000	156,170
	Storey	91,600		91,600	
	Lyon	120,550		120,550	
	Ormsby	16,200	42,000	35,000	18,800
	Douglas	9,459	11,000	11,000	1,541
Tonopah Sewer and Drainage Company ..	Nye	16,000	25,000	20,000	4,000
Virginia and Gold Hill Water Company ..	Washoe	99,980	198,000	99,980	
	Storey	44,223	79,200	55,000	10,777
	Ormsby	12,640	52,800	20,000	7,360
Carson Water Company	Ormsby	47,275	60,000	55,000	7,745
Bell Telephone Company of Nevada	Washoe	49,860	115,000	85,950	36,090
	Storey	5,920	15,000	7,500	1,580
	Lyon	2,730	4,000	3,500	770
	Churchill	2,590	5,000	4,500	1,910
	Humboldt ..		11,600	9,500	9,500
	Ormsby			1,250	1,250
Reno Traction Company	Washoe	35,800	75,000	41,250	5,450
Carson Coal Gas Company	Ormsby	12,000	18,000	12,000	
Goldfield Consolidated Water Company ..	Esmeralda ..	101,000	335,000	150,000	49,000
Totals		\$1,452,809	\$3,356,100	\$2,244,580	\$791,791

MINING AND MILLING COMPANIES

(Property Tax, Exclusive of Bullion Tax)

Name	County	Amount assessed	Amount cited	Final determination	Increase
Tonopah-Belmont, mine plant and sup.	Nye	\$108,636	\$270,184	\$133,000	\$24,364
Belmont Milling	Nye	213,345	260,000	245,000	31,655
Esmeralda Power	Nye	42,000	160,000	42,000	
Montana-Tonopah (mill)	Nye	120,000	125,000	120,000	
Round Mountain	Esmeralda ..	15,500	60,000	30,000	14,500
Goldfield Con. M. & T.	Esmeralda ..	220,200	550,000	300,000	79,800
Goldfield Con. Mines	Esmeralda ..	70,400	525,000	100,000	29,600
Jumbo Extension	Esmeralda ..	5,100	13,000	9,000	3,900
Jim Butler-Tonopah	Nye	14,120	18,250	14,120	
Las Gazabo Mill	Nye	27,000	30,000	30,000	3,000
White Caps Leasing	Nye	2,700	3,000	3,000	300
Litigation Hills Merger	Nye	800	1,000	1,000	200
Carried forward		\$839,801	\$2,015,434	\$1,027,120	\$187,319

MINING AND MILLING COMPANIES—Continued

Name	County	Amount assessed	Amount cited	Final determination	Increase
Brought forward.....		\$839,801	\$2,015,434	\$1,027,120	\$187,319
Manhattan-Dexter.....	Nye	1,475	1,700	1,700	225
Mendha-Nevada.....	Lincoln	3,435	3,750	3,435	
Tonopah Merger.....	Nye	5,700	7,000	7,000	1,300
Gypsy Queen.....	Nye		4,000	4,000	4,000
New Golden Crown.....	Nye	1,000	1,200	1,200	200
Day-Bristol Consolidated.....	Lincoln	10,245	12,000	10,245	
Giroux Consolidated.....	White Pine	121,890	140,000	121,890	
McNamara.....	Nye	38,440	46,900	38,440	
Desert Power and Mill.....	Esmeralda	175,000	480,000	200,000	25,000
Goldfield Merger.....	Esmeralda	7,200	24,000	15,000	7,800
Florence-Goldfield.....	Esmeralda	11,850	33,000	15,000	3,150
Sandstorm-Kendall.....	Esmeralda	1,700	2,400	2,400	700
Nevada-Douglas.....	Lyon	33,340	66,000	66,000	32,660
Pittsburg-Silver Peak.....	Esmeralda	193,675	680,000	324,000	130,325
Prince Consolidated—					
Mine plant.....	Lincoln	5,700	14,000	5,700	
Railroad.....	Lincoln	18,515	50,000	18,515	
Bullionville Improvements.....	Lincoln	3,000	5,000	3,000	
Stores and fixtures.....	Lincoln	400	1,200	400	
Sierra Nevada.....	Storey	2,860	4,000	4,000	1,140
Savage.....	Storey	3,200	4,000	3,200	
Justice.....	Storey	6,070	7,500	6,070	
Comstock Monte Cristo.....	Storey	2,800	3,500	3,500	700
East Comstock Reduction.....	Storey	1,500	2,000	1,500	
Alta.....	Storey	7,000	9,000	7,000	
Chollar Leasing.....	Storey	1,200	2,500	1,200	
United Comstock Pumping.....	Storey	5,191	20,000	5,191	
Mexican.....	Storey	63,100	80,000	63,100	
Union Consolidated.....	Storey	320	1,000	1,000	680
Belcher.....	Storey	8,150	9,600	8,150	
Crown Point.....	Storey	1,500	1,800	1,500	
Yellow Jacket.....	Storey	48,525	56,000	48,525	
Julia Consolidated.....	Storey	230	350	230	
Utah.....	Storey	1,590	2,000	1,590	
Comstock Quartz.....	Storey	1,250	1,500	1,250	
Nevada Wonder.....	Churchill	14,810	40,000	25,000	10,190
Nevada Hills.....	Churchill	40,000	105,000	69,000	29,000
Umatilla.....	Nye	1,915	3,700	3,700	1,785
Mason Valley Mines.....	Lyon	229,000	378,000	238,000	9,000
Tonopah Extension Mfg. Co.....	Nye	95,245	100,500	100,000	4,755
Totals.....		\$2,007,822	\$4,419,534	\$2,457,751	\$449,929

BANKS

Name	County	Originally assessed direction Tax Commission	Final determination	Increase	Decrease
Bank of Sparks.....	Washoe	\$12,500	\$15,054	\$2,554	
Farmers and Merchants National.....	Washoe	114,000	133,500	19,500	
Scheeline Banking and Trust Company.....	Washoe	80,000	85,500	5,500	
Washoe County Bank.....	Washoe	450,000	390,000		60,000
Bank of Nevada Savings and Trust Co.....	Washoe	60,000	63,175	3,175	
Nixon National Bank.....	Washoe	650,000	690,000	40,000	
Ely National Bank.....	White Pine	13,435	11,480		1,955
Copper National Bank.....	White Pine	21,520	24,800	3,280	
First National Bank of Ely.....	White Pine	39,740	24,079		15,661
McGill National Bank.....	White Pine	10,500	14,500	4,000	
Churchill County Bank.....	Churchill	36,185	36,183		2
First State Bank of Las Vegas.....	Clark	20,000	20,000		
Douglas County Farmers Bank.....	Douglas	6,250	7,287	1,037	
Farmers Bank of Carson Valley.....	Douglas	12,500	6,750		5,750
Bank of Wells.....	Elko	23,900	20,000		3,900
First National Bank of Elko.....	Elko	51,800	43,200		8,600
Henderson Banking Corporation.....	Elko	100,000	80,000		20,000
John S. Cook and Company.....	Esmeralda	157,925	162,500	4,575	
First National Bank of Lovelock.....	Humboldt	35,230	35,230		
Quinn River Bank.....	Humboldt	9,025	8,600		425
Winnemucca State Bank and Trust Co.....	Humboldt	38,470	40,000	1,530	
First National Bank of Winnemucca.....	Humboldt	136,280	121,960		14,320
Horton Banking and Trust Company.....	Lander	9,650	5,400		4,250
Carried forward.....		\$2,088,910	\$2,039,198	\$85,151	\$134,863

BANKS—Continued

Name	County	Originally assessed direction Tax Commission	Final determination	Increase	Decrease
Brought forward		\$2,088,910	\$2,039,198	\$85,151	\$134,863
Bank of Austin	Lander	28,935	25,600		3,335
Lincoln County Bank	Lincoln	4,442	4,000		442
Bank of Pioche	Lincoln	12,851	10,000		2,851
Mason Valley Bank	Lyon	25,000	19,292		5,708
Lyon County Bank	Lyon	28,900	23,345		5,555
First National Bank of Tonopah	Nye	41,400	63,000	21,600	
Tonopah Banking Corporation	Nye	26,400	31,350	4,950	
Lovelock Mercantile and Banking Co.	Humboldt	22,400	22,400		
Carson Valley Bank	Ormsby	33,800	33,800		
Totals		\$2,313,038	\$2,271,985	\$111,701	\$152,754
Less increases					111,701
Net decrease					\$41,053

MISCELLANEOUS

Name	County	Amount assessed	Final determination	Increase	Decrease
George Letti ^a	Nye		\$400	\$400	
Rose Wiley ^b	Nye	\$1,000			\$1,000
A. J. Longstreet ^c	Nye		385	385	
John Mayette ^d	Nye	290			290
Mrs. O. J. Heath ^e	Nye	900	3,176	2,276	
Quinn Canyon L. & C. Co. ^f	Nye	3,200			3,200
G. N. Goodings ^g	Nye	2,175	145		2,030
G. N. Dieringer ^h	Nye	3,825	396		3,429
J. P. Knopf ⁱ	Nye		50	50	
Pacific Livestock Co. ^j	Lyon	60,000	38,240		21,760
John H. Hammond ^k	Lincoln		1,350	1,350	
Patrick Walsh ^l	Lander	28,000	16,000		12,000
Pacific Livestock Co. ^m	Washoe	40,000	36,000		4,000
Virginia Livery Company ⁿ	Storey	4,575	3,200		1,375
Estate of Jno. G. Brown ^o	Lincoln	1,500	670		830
F. W. Dickel ^o	Lincoln	985	310		675
Mrs. Georgia Faulks ^o	Lincoln	610	310		300
Henry Lee ^o	Lincoln	545	200		345
Orr & Christian ^o	Lincoln	370	120		250
A. S. Thompson Co. ^o	Lincoln	7,790	2,685		5,105
Margaret Horsey ^o	Lincoln	300	250		50
J. A. Clark ^o	Lincoln	540	440		100
Glasgow & Western Exploration Co. ^p	Lander	25,350	13,100		12,250
Central Pacific Railway Co. ^q	Storey	9,234	46,173	36,939	
Totals		\$191,189	\$163,600	\$41,400	\$68,989
Less increase					41,400
Net decrease					\$27,589

^aAddition to roll of one traction engine. ^bWidow's exemption. ^cTotal live stock: 4 work-horses \$160. 2 saddle-horses \$60, 11 range horses \$165. ^dOwns no live stock. ^eTotal live stock: 152 stock cattle, 5 beef cattle, 4 bulls, 4 milch cows. ^fNo live stock; all assessed in Lincoln County. ^gTotal live stock: 3 bulls \$75, 2 cows \$70. ^hTotal live stock 22 cattle. ⁱAddition of lot 15, block 45, Rhyolite, \$10; buildings and improvements, \$40. ^jTotal beef cattle, 956 head. ^kTotal cattle, 75 head. ^lTotal cattle, 800 head. ^mTotal beef cattle, 900 head. ⁿPersonal showing of overassessment. ^oAccount fire after assessment. ^pPersonal showing of overassessment. ^qBench citation, account acreage assessed at 25 cents, should be \$1.25.

HORIZONTAL CHANGES

Commission orders	County	Increase	Decrease
\$15 lands reduced to \$12; \$7.50 lands reduced to \$5; \$3 lands reduced to \$2	Lyon		\$340,566
All assessment values increased 10%	White Pine	\$736,386	
All assessment values of land, outside of towns, and patented mining claims decreased 25%	Churchill		455,985
All assessment values increased 15%	Douglas	226,566	
All assessment values increased 10%	Elko	1,998,133	
All assessment values increased 10%	Humboldt	1,360,073	
Totals		\$4,321,148	\$796,551
Less decrease		796,551	
Net increase		\$3,524,597	

RECAPITULATION OF DIRECT RESULTS OF TAX COMMISSION SITTING AS A FINAL STATE BOARD OF EQUALIZATION, BEGINNING SECOND MONDAY IN OCTOBER 1913

INCREASES

Public utilities	\$791,791
Mining and milling companies (property tax exclusive of bullion tax)	449,929
Horizontal changes	3,524,579
Total	\$4,766,317

DECREASES

Banks	\$41,053
Miscellaneous	27,589
Net increase	\$4,697,675

The direct results of the meeting of the Tax Commission sitting for the purpose of establishing valuations on certain classes of property, beginning on the second Monday in January, 1914, may be best presented by the insertion here of the full text of two resolutions unanimously adopted by the Commission, which are as follows:

RAILROAD ASSESSMENT FOR 1914

WHEREAS, A public hearing, beginning on the second Monday in January, 1914, having been held and continued from day to day, and all parties interested having been heard or afforded full opportunity to be heard, either in person or by their agents or attorneys, as provided in section 3, chapter 134, Nevada Laws, 1913; and the Nevada Tax Commission having fully considered every element, and fairly weighed all evidence placed before it by which assessment valuations shall be established by the said Commission on the several kinds and classes of property mentioned in section 5 of said Act; therefore, be it

Resolved, That the following valuations within Nevada, including all elements named in section 5 of said Act, are hereby found for the several railroad companies enumerated herein, for assessment and taxation purposes for the State, counties, municipalities, and towns, for the year 1914:

REPORT OF NEVADA TAX COMMISSION

CENTRAL PACIFIC RAILWAY—MAIN LINE

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Washoe	35.20	85.20	\$4,619,683	\$1,997,280	\$2,771,809
Storey	10.32	12.62	684,277	393,979	410,566
Lyon	12.06	15.59	845,315	644,235	507,189
Churchill	40.78	56.70	3,074,366	1,658,974	1,844,619
Humboldt	140.16	189.28	10,263,069	*6,326,396	6,157,841
Lander	28.49	33.36	1,808,833	1,102,246	1,085,300
Eureka	34.63	45.83	2,484,977	1,374,000	1,490,986
Elko	141.31	214.96	11,655,480	*6,405,971	6,993,287
Totals	442.95	653.54	\$35,436,000	\$19,903,081	\$21,261,597

*Includes 10% horizontal increase made by Nevada Tax Commission.

Full cash value per mile main track	\$80,000.00
Full cash value per mile all track	54,221.62
60% of full cash value per mile main track	48,000.00
Assessed value per mile all track	32,532.97
Assessed 1913 per mile main track	44,929.45
Assessed 1913 per mile all track	30,451.84

CENTRAL PACIFIC RAILWAY—TECOMA BRANCH

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Elko	4.029	4.029	\$60,435	\$29,150	\$36,261

Full cash value per mile main track	\$15,000.00
60% of full cash value per mile main track	9,000.00
Assessed 1913 per mile main track	7,235.00

CENTRAL PACIFIC RAILWAY—METROPOLIS BRANCH

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Elko	7.85	8.82	\$117,750	\$57,323	\$70,650

Full cash value per mile main track	\$15,000.00
60% of full cash value per mile main track	9,000.00
Assessed 1913 per mile main track	7,302.00

CENTRAL PACIFIC RAILWAY—NEVADA-CALIFORNIA BRANCH—BROAD-GAGE

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Churchill	10.62	12.45	\$318,600	\$173,916	\$196,330
Lyon	69.04	78.18	2,071,200	1,293,295	1,232,858
Mineral	84.22	96.43	2,526,600	1,401,247	1,520,651
Totals	163.88	187.06	\$4,916,400	\$2,868,458	\$2,949,839

Full cash value per mile main track	\$30,000.00
Full cash value per mile all track	26,232.47
60% of full cash value per mile main track	18,000.00
60% of full cash value per mile all track	15,769.48

CENTRAL PACIFIC RAILWAY—NEVADA-CALIFORNIA BRANCH—NARROW-GAGE

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Mineral	42.91	50.12	\$643,650	\$133,595	\$386,190
Full cash value per mile main track.....					
					\$15,000.00
Full cash value per mile all track.....					12,842.17
60% of full cash value per mile main track.....					9,000.00
Assessed 1914 per mile all track.....					7,705.30

CENTRAL PACIFIC RAILWAY—FALLON BRANCH

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Churchill	15.90	21.18	\$270,300	\$157,980	\$162,180
Full cash value per mile main track.....					
					\$17,000.00
Full cash value per mile all track.....					12,889.52
60% of full cash value per mile main track.....					10,200.00
Assessment 1914 per mile all track.....					7,657.22

RECAPITULATION—CENTRAL PACIFIC RAILWAY

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Washoe—Main line.....	35.20	85.20	\$4,619,683	\$1,997,280	\$2,771,809
Storey—Main line.....	10.32	12.62	\$684,277	\$393,979	\$410,566
Lyon—Main line	12.06	15.59	\$845,315	\$644,235	\$507,189
Nev.-Cal. branch, broad-gage.....	69.04	78.18	2,071,200	1,293,295	1,232,858
Lyon—Total	81.10	98.77	\$2,916,515	\$1,937,530	\$1,740,047
Churchill—Main line.....	40.78	56.70	\$3,074,366	\$1,658,974	\$1,844,619
Nev.-Cal. branch, broad-gage.....	10.62	12.45	318,600	173,916	196,330
Fallon branch.....	15.90	21.18	270,300	157,980	162,180
Churchill—Total	67.30	90.33	\$3,663,266	\$1,990,870	\$2,203,129
Humboldt—Main line	140.16	189.28	\$10,263,069	\$6,326,396	\$6,157,841
Lander—Main line	28.49	33.36	\$1,808,833	\$1,102,246	\$1,085,300
Eureka—Main line.....	34.63	45.83	\$2,484,977	\$1,374,000	\$1,490,986
Elko—Main line.....	141.31	214.96	\$11,655,480	\$6,405,971	\$6,993,287
Tecoma branch.....	4.029	4.029	60,435	29,150	36,261
Metropolis branch	7.85	8.82	117,750	57,323	70,650
Elko—Total	153.189	227.809	\$11,833,665	\$6,492,444	\$7,100,198
Mineral—					
Nev.-Cal. branch, narrow-gage.....	42.91	50.12	\$643,650	\$133,595	\$386,190
Nev.-Cal. branch, broad-gage.....	84.22	96.43	2,526,600	1,401,247	1,520,651
Mineral—Total	127.13	146.55	\$3,170,250	\$1,534,842	\$1,906,841
Grand totals	677.519	924.749	\$41,444,535	\$23,149,587	\$24,866,717

Full cash value per mile main track.....	\$61,171.02
Full cash value per mile all track.....	44,817.06
60% of full cash value per mile main track 1914.....	36,702.61
Assessed valuation 1914 per mile all track.....	26,890.23
Assessed valuation 1913 per mile main track.....	34,168.17
Assessed valuation 1913 per mile all track.....	25,033.37

NOTE—Assessed valuations for 1913, as shown above, include 10% horizontal increase made by Nevada Tax Commission in Humboldt and Elko Counties.

REPORT OF NEVADA TAX COMMISSION

TONOPAH AND GOLDFIELD RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Nye	1.70	4.65	\$100,175	\$40,103	\$80,105
Esmeralda	88.33	100.35	2,161,845	1,042,476	1,297,107
Mineral	6.75	7.31	157,480	80,306	94,488
Totals	96.78	112.31	\$2,419,500	\$1,162,880	\$1,451,700

Full cash value per mile main track	\$25,000.00
Full cash value per mile all track	21,543.05
60% of full cash value per mile main track	15,000.00
60% of full cash value per mile all track	12,925.83
Assessment 1913 per mile main track	12,015.00
Assessment 1913 per mile all track	10,354.00

FERNLEY-LASSEN RAILWAY

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Washoe	65.06	70.86	\$2,038,225	\$172,570	\$1,222,934
Lyon	2.20	3.70	106,427	6,600	63,857
Totals	67.26	74.56	\$2,144,652	\$179,170	\$1,286,791

Full cash value per mile main track	\$31,886.00
Full cash value per mile all track	28,764.08
60% of full cash value per mile main track	19,131.60
Assessed 1914 per mile all track	17,258.45

NEVADA NORTHERN RAILWAY—MAIN LINE (ELY TO COBRE)

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Elko	74.40	77.74	\$1,903,119	\$1,404,737	\$1,141,371
White Pine	65.98	75.17	1,840,348	1,358,297	1,104,209
Totals	140.38	152.91	\$3,743,467	\$2,763,034	\$2,246,080

Full cash value per mile main track	\$26,666.67
Full cash value per mile all track	24,431.60
60% of full cash value per mile main track 1914	16,000.00
Assessed valuation 1914 per mile all track	14,688.90
Assessed valuation 1913 per mile main track	18,069.67
Assessed valuation 1913 per mile all track	19,682.53

NEVADA NORTHERN RAILWAY—MINES-SMELTER BRANCH

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
White Pine	24.70	34.63	\$1,235,000	\$758,318	\$741,000

Full cash value per mile main track	\$50,000.00
Full cash value per mile all track	35,662.00
60% of full cash value per mile main track 1914	30,000.00
Assessed valuation 1914 per mile all track	21,397.63
Assessed valuation 1913 per mile main track	30,701.12
Assessed valuation 1913 per mile all track	21,897.72

RECAPITULATION—NEVADA NORTHERN RAILWAY

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
White Pine—Main line.....	65.98	75.17	\$1,840,348	\$1,858,297	\$1,104,209
Mines-Smelter branch	24.70	34.63	1,235,000	758,318	741,000
White Pine—Total	90.68	109.80	\$3,075,348	\$2,116,615	\$1,845,209
Elko—Main line.....	74.40	77.74	\$1,903,119	\$1,404,737	\$1,141,871
Grand totals	165.08	187.54	\$4,978,467	\$3,521,352	\$2,987,080

Full cash value per mile main track.....\$30,157.05

Full cash value per mile all track.....26,546.16

60% of full cash value per mile main track 1914.....18,094.23

Assessed valuation 1914 per mile all track.....15,927.69

Assessed valuation 1913 per mile main track.....21,331.19

Assessed valuation 1913 per mile all track.....18,776.54

NOTE—Assessed valuations for 1913, as shown above, include 10% horizontal increase made by Nevada Tax Commission in Elko and White Pine Counties.

SAN PEDRO, LOS ANGELES AND SALT LAKE RAILROAD—MAIN LINE

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Clark	107.17	134.20	\$5,358,500	\$2,243,170	\$3,226,942
Lincoln	102.95	127.95	5,147,500	1,987,196	3,076,656
Totals	210.12	262.15	\$10,506,000	\$4,295,696	\$6,303,598

Full cash value per mile main track.....\$50,000.00

Full cash value per mile all track.....40,076.29

60% of full cash value per mile main track.....30,000.00

60% of full cash value per mile all track.....24,045.77

Assessment 1913 per mile main track.....20,444.01

Assessment 1913 per mile all track.....16,386.38

SAN PEDRO, LOS ANGELES AND SALT LAKE RAILROAD—MOAPA BRANCH

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Clark	21.60	21.60	\$324,000	\$65,130	\$194,400

Full cash value per mile main track.....\$15,000.00

Full cash value per mile all track.....15,000.00

60% of full cash value per mile main track.....9,000.00

60% of full cash value per mile all track.....9,000.00

Assessment 1913 per mile main track.....3,015.27

Assessment 1913 per mile all track.....3,015.27

SAN PEDRO, LOS ANGELES AND SALT LAKE RAILROAD—CALIENTE
AND PIOCHE BRANCH

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Lincoln	32.40	34.04	\$486,000	\$110,100	\$291,600

Full cash value per mile main track.....\$15,000.00

Full cash value per mile all track.....14,277.32

60% of full cash value per mile main track.....9,000.00

60% of full cash value per mile all track.....8,566.39

Assessment 1913 per mile main track.....3,398.14

Assessment 1913 per mile all track.....3,234.43

RECAPITULATION—SAN PEDRO, LOS ANGELES AND SALT LAKE RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Clark—Main line.....	107.17	134.20	\$5,358,500	\$3,243,170	\$3,236,942
Moapa branch.....	21.60	21.60	324,000	65,130	194,400
Clark—Totals.....	128.77	155.80	\$5,682,500	\$3,308,300	\$3,431,342
Lincoln—Main line.....	102.95	127.95	\$5,147,500	\$1,987,196	\$3,076,656
Caliente and Pioche branch.....	32.40	34.04	486,000	110,100	291,600
Lincoln—Totals.....	135.35	161.99	\$5,633,500	\$2,097,296	\$3,368,256
Grand totals.....	264.12	317.79	\$11,316,000	\$4,405,596	\$6,799,598

Full cash value per mile main track.....	\$42,844.16
Full cash value per mile all track.....	35,608.42
60% of full cash value per mile main track 1914.....	25,706.50
Assessed valuation 1914 per mile all track.....	21,965.06
Assessed valuation 1913 per mile main track.....	16,680.28
Assessed valuation 1913 per mile all track.....	13,863.23

TONOPAH AND TIDEWATER RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Nye.....	28.46	29.42	\$166,667	\$125,690	\$100,000

Full cash value per mile main track.....	\$5,856.00
Full cash value per mile all track.....	5,665.10
60% of full cash value per mile main track.....	3,513.72
60% of full cash value per mile all track.....	3,399.06
Assessment 1913 per mile main track.....	4,416.40
Assessment 1913 per mile all track.....	4,272.30

BULLFROG—GOLDFIELD RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Nye.....	65.94	71.23	\$336,811	\$237,099	\$202,087
Esmeralda.....	14.63	16.89	79,863	58,593	47,919
Totals.....	80.57	88.12	\$416,674	\$295,692	\$250,006

Full cash value per mile main track.....	\$5,171.50
Full cash value per mile all track.....	4,728.50
60% of full cash value per mile main track.....	3,103.00
60% of full cash value per mile all track.....	2,837.10
Assessment 1913 per mile main track.....	3,670.00
Assessment 1913 per mile all track.....	3,355.56

LAS VEGAS AND TONOPAH RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Nye.....	138.03	147.75	\$685,058	\$468,567	\$411,035
Esmeralda.....	5.30	9.30	43,120	29,089	23,872
Clark.....	52.39	54.01	250,422	184,335	150,253
Totals.....	195.72	211.06	\$978,600	\$681,991	\$587,160

Full cash value per mile main track.....	\$5,000.00
Full cash value per mile all track.....	4,633.09
60% of full cash value per mile main track.....	3,000.00
60% of full cash value per mile all track.....	2,781.96
Assessment 1913 per mile main track.....	3,484.52
Assessment 1913 per mile all track.....	3,231.27

VIRGINIA AND TRUCKEE RAILWAY—MAIN LINE

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Washoe	25.65	27.73	\$464,976	\$258,604	\$278,986
Ormsby	13.29	20.63	\$45,923	229,946	207,554
Lyon	6.47	8.38	140,516	79,978	84,309
Storey	6.34	10.54	176,735	88,401	106,041
Totals	51.75	67.28	\$1,128,150	\$656,929	\$676,890

Full cash value per mile main track\$21,800.00

Full cash value per mile all track 16,767.98

60% of full cash value per mile main track 13,080.00

Assessment 1914 per mile all track 10,060.79

VIRGINIA AND TRUCKEE RAILWAY—GARDNERVILLE BRANCH

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Ormsby	4.05	4.91	\$48,600	\$28,271	\$30,304
Douglas	11.20	12.88	134,400	89,252	79,495
Totals	15.25	17.79	\$183,000	\$117,523	\$109,799

Full cash value per mile main track\$12,000.00

Full cash value per mile all track 10,286.67

60% of full cash value per mile main track 7,200.00

Assessment 1914 per mile all track 6,172.00

RECAPITULATION—VIRGINIA AND TRUCKEE RAILWAY

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Washoe—Main line	25.65	27.73	\$464,976	\$258,604	\$278,986
Ormsby—Main line	13.29	20.63	\$45,923	\$229,946	\$207,554
Gardnerville branch	4.05	4.91	48,600	28,271	30,304
Ormsby—Totals	17.34	25.54	\$394,523	\$258,217	\$237,858
Lyon—Main line	6.47	8.38	\$140,516	\$79,978	\$84,309
Storey—Main line	6.34	10.54	\$176,735	\$88,401	\$106,041
Douglas—Gardnerville branch	11.20	12.88	\$134,400	\$89,252	\$79,495
Grand totals	67.00	85.07	\$1,311,150	\$774,452	\$786,689

Full cash value per mile main track\$19,569.40

Full cash value per mile all track 15,412.60

60% of full cash value per mile main track 1914 11,741.64

Assessed valuation 1914 per mile all track 9,247.55

Assessed valuation 1913 per mile main track 11,558.99

Assessed valuation 1913 per mile all track 9,103.70

NOTE—The Carson shops are appraised for assessment purposes at \$39,000 net. As these shops are employed largely on custom work, only one-half appraised value is included in collective unit valuation of railroad, the other half being assessed separately in Ormsby County. This leaves the assessment valuation on this railroad in Ormsby County approximately the same as in 1913.

REPORT OF NEVADA TAX COMMISSION

NEVADA-CALIFORNIA-OREGON RAILWAY

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Washoe	27.02	29.06	\$405,300	\$180,610	\$243,180

Full cash value per mile main track	\$15,000.00
Full cash value per mile all track	13,947.00
60% of full cash value per mile main track	9,000.00
60% of full cash value per mile all track	8,368.20
Assessment 1913 per mile main track	6,684.31
Assessment 1913 per mile all track	6,215.10

EUREKA-NEVADA RAILWAY

County	Main track Mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Eureka	88.00	90.50	\$166,667	\$120,000	\$100,000

Full cash value per mile main track	\$1,894.14
Full cash value per mile all track	1,841.62
60% of full cash value per mile main track	1,136.36
60% of full cash value per mile all track	1,104.97
Assessment 1913 per mile main track	1,363.64
Assessment 1913 per mile all track	1,325.96

NEVADA CENTRAL RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Lander	93.00	95.00	\$125,000	\$132,515	\$75,000

Full cash value per mile main track	\$1,344.09
Full cash value per mile all track	1,315.79
60% of full cash value per mile main track	806.45
60% of full cash value per mile all track	729.47
Assessment 1913 per mile main track	1,424.89
Assessment 1913 per mile all track	1,394.89

SILVER PEAK RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Esmeralda	17.50	19.00	\$102,088	\$33,250	\$61,250

Full cash value per mile main track	\$5,833.33
Full cash value per mile all track	5,373.67
60% of full cash value per mile main track	3,500.00
60% of full cash value per mile all track	3,223.84
Assessment 1913 per mile main track	1,900.00
Assessment 1913 per mile all track	1,760.00

ATCHISON, TOPEKA AND SANTA FE RAILWAY

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Clark	11.60	12.59	\$67,667	\$38,510	\$40,600

Full cash value per mile main track.....	\$5,833.33
Full cash value per mile all track.....	5,374.65
60% of full cash value per mile main track.....	3,500.00
60% of full cash value per mile all track.....	3,224.79
Assessment 1913 per mile main track.....	3,319.82
Assessment 1913 per mile all track.....	3,058.80

WESTERN PACIFIC RAILWAY

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Washoe	62.61	68.58	\$1,878,300	\$1,143,781	\$1,112,315
Humboldt.....	139.81	156.03	4,194,300	*2,803,974	2,530,688
Lander.....	25.03	26.53	750,900	450,373	430,296
Eureka.....	33.06	36.18	992,400	598,510	586,812
Elko	160.81	180.28	4,824,300	*3,075,681	2,924,005
Totals.....	421.34	467.60	\$12,640,200	\$8,072,319	\$7,584,120

*Includes 10% increase

Full cash value per mile main track.....	\$30,000.00
Full cash value per mile all track.....	27,032.07
60% of full cash value per mile main track.....	18,000.00
60% of full cash value per mile all track.....	16,219.24
Assessment 1913 per mile main track.....	17,263.30
Assessment 1913 per mile all track.....	19,158.68

NEVADA COPPER BELT RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Lyon.....	41.47	44.47	\$622,050	\$438,460	\$373,230

Full cash value per mile main track.....	\$15,000.00
Full cash value per mile all track.....	13,988.08
60% of full cash value per mile main track.....	9,000.00
60% of full cash value per mile all track.....	8,392.85
Assessment 1913 per mile main track.....	10,572.94
Assessment 1913 per mile all track.....	9,859.68

PIOCHE-PACIFIC RAILROAD

County	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Lincoln	15.00	17.60	\$29,167	\$12,200	\$17,500

Full cash value per mile main track.....	\$1,944.47
Full cash value per mile all track.....	1,666.67
60% of full cash value per mile main track.....	1,166.68
60% of full cash value per mile all track.....	1,000.00
Assessment 1913 per mile main track.....	813.33
Assessment 1913 per mile all track.....	697.15

REPORT OF NEVADA TAX COMMISSION

RECAPITULATION OF RAILROAD ASSESSMENT FOR 1914

Railroad	Main track mileage	All track mileage	Full cash value	Assessed 1913	Assessed 1914
Central Pacific Railway—					
Main line.....	442.95	653.54	\$35,436,000	\$19,903,081	\$21,261,597
Tecoma branch.....	4.029	4.029	60,435	29,150	36,261
Metropolis branch.....	7.85	8.82	117,750	57,823	70,650
Nev.-Cal. branch, broad-gage.....	163.88	187.06	4,916,400	2,868,458	2,949,839
Nev.-Cal. branch, narrow-gage.....	42.91	50.12	643,650	138,696	386,190
Fallon branch.....	15.90	21.18	270,300	157,980	162,180
Tonopah and Goldfield Railroad.....	96.78	112.31	2,419,500	1,162,880	1,451,700
Fernley and Lassen Railway.....	67.26	74.56	2,144,652	179,170	1,286,791
Nevada Northern Railway					
Main line (Ely to Cobro).....	140.38	152.91	3,743,467	2,768,034	2,246,080
Mines-Smelter branch.....	24.70	34.63	1,235,000	758,318	741,000
San Pedro, Los Angeles and Salt Lake					
Main line.....	210.12	282.15	10,506,000	4,295,696	6,303,598
Moapa branch.....	21.60	21.60	324,000	65,130	194,400
Caliente and Pioche branch.....	32.40	34.04	486,000	110,100	291,600
Tonopah and Tidewater Railroad.....	28.46	29.42	166,667	125,690	100,000
Bullfrog-Goldfield Railroad.....	80.57	88.12	416,674	256,692	250,006
Las Vegas and Tonopah Railroad.....	195.72	211.06	978,600	681,991	587,160
Virginia and Truckee Railway—					
Main line.....	51.75	67.28	1,128,150	656,929	676,890
Gardnerville branch.....	15.25	17.79	183,000	117,523	109,799
Nevada-California-Oregon Railway.....	27.02	29.06	405,300	180,610	243,180
Eureka-Nevada Railway.....	98.00	90.50	166,667	122,000	100,000
Nevada Central Railroad.....	98.00	95.00	125,000	132,515	75,000
Silver Peak Railroad.....	17.60	19.00	102,083	33,250	61,250
Atchison-Topeka and Santa Fe Ry.....	11.60	12.59	67,667	38,510	40,600
Western Pacific Railway.....	421.34	467.60	12,640,200	8,072,319	7,584,120
Nevada Copper Belt Railroad.....	41.47	44.42	622,050	438,460	373,230
Pioche-Pacific Railroad.....	15.00	17.50	29,187	12,200	17,500
Totals.....	2,357.439	2,806.339	\$79,334,379	\$43,389,604	\$47,600,621

ANALYSIS OF GENERAL RECAPITULATION SHOWN ON PRECEDING PAGE

Full cash value per mile main track.....\$33,652.80

Full cash value per mile all track.....28,269.74

60% of full cash value per mile main track 1914.....20,191.68

Assessed valuation 1914 per mile all track.....16,961.82

Assessed valuation 1913 per mile main track.....18,405.31

Assessed valuation 1913 per mile all track.....15,461.28

Increase assessed valuation 1914 over 1913.....\$4,211,017.00

Percentage increase 1914 over 1913.....9.71%

Increase assessed valuation creditable to efforts of Nevada Tax Commission

including increase brought about by horizontal raises made in various

counties in 1913.....\$6,475,979.00

Percentage increase on basis last above.....15.71%

NOTE—In above assessment valuations for 1913 is included a 10% horizontal increase made by the Nevada Tax Commission in Elko, Humboldt, and White Pine Counties.

Be It Further Resolved (as provided in section 5 of said Act), That the said unit valuations be apportioned to the various counties in the proportion that the total track mileage within each county bears to the aggregate track mileage of the railway companies within the State, and that thereafter the valuation thus apportioned to the counties be further apportioned, as provided in said section 5, to the municipalities or towns in the proportion that the said total track mileage within each municipality or town bears to the aggregate track mileage within each of said counties.

NEVADA TAX COMMISSION,
J. F. SHAUGHNESSY, *Chairman*,
EMMET D. BOYLE, *Commissioner*,
C. H. COLBURN, *Commissioner*.

Attest: L. F. ADAMSON, *Secretary*.

PUBLIC UTILITIES ASSESSMENT FOR 1914

WHEREAS, A public hearing, beginning on the second Monday in January, 1914, having been held and continued from day to day, and all parties interested having been heard or afforded full opportunity to be heard, either in person or by their agents or attorneys, as provided in section 3, chapter 134, Nevada Laws, 1913; and the Nevada Tax Commission having fully considered every element, and fairly weighed all evidence placed before it by which assessment valuations shall be established by the said Commission on the several kinds and classes of property mentioned in section 5 of said Act; therefore, be it

Resolved, That the following valuations within Nevada, including all elements named in section 5 of said Act, are hereby found for the several public utility companies enumerated herein, for assessment and taxation purposes for the State, counties, municipalities, and towns, for the year 1914:

ELECTRIC COMPANIES

Name of Company	County	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent increase	Decrease 1914	Per cent decrease
Consolidated Power and Telephone Company (Power Department)	Clark	\$21,997	\$4,551	\$13,198	\$8,647	190		
Douglas Milling and Power Company	Douglas	16,961	8,708	10,176	1,468	17		
Ely Light and Power Company (Old Plant)	White Pine	88,000	29,695	34,800	5,105	17		
Ely Light and Power Company (New Plant—nonoperative)	White Pine	\$20,000		12,000	12,000			
Eiko-Lamolle Power Company	Eiko	125,000	12,400	76,000	62,600	505		
Las Vegas Land and Water Company (Electrical Department)	Clark	1,910	1,332	1,146	714	168		
Mason Water, Light and Power Company (Electrical Department)	Lyon	4,072	1,245	2,443	1,198	96		
Pacific Power Company	Churchill	\$75,000	\$25,000	\$45,000	\$20,000	80		
	Mineral	177,000	50,000	106,200	56,200	112		
Totals—Pacific Power		\$252,000	\$75,000	\$151,200	\$76,200	102		
Reno Power, Light and Water Company (Electrical Department)	Washoe	\$587,361	\$166,140	\$340,416	\$174,276	106		
Nevada-California Power Company	Nye	\$547,815	\$130,000	\$228,689	\$198,689	153		
	Esmeralda	945,000	250,000	567,000	\$17,000	127		
Totals—Nevada-California Power		\$1,492,815	\$380,000	\$895,689	\$515,689	136		
S. R. Young Electric Plant	Humboldt	\$43,703		\$26,222	\$26,222			
Truckee River General Electric Company	Washoe	\$961,000	\$300,000	\$576,600	\$276,600	92	\$18,180	20
	Storey	122,368	91,600	73,420			18,373	15
	Lyon	170,295	120,550	102,177				
	Ormsby	61,336	35,000	36,802	1,802	5		
	Douglas	24,223	11,000	14,634	3,634	32		
Totals—Truckee River		\$1,339,222	\$558,150	\$803,533	\$281,986	44	\$36,553	
Winnemucca Water and Light Company (Electrical Department)	Humboldt	\$60,000	\$19,191	\$36,000	\$16,809	87		
Southern Pacific Company (Carlin Electric Plant). Included in collective unit assessment valuation placed against Central Pacific Company.								
Stepitoe Valley Smelting and Mining Company (Electrical Department). Included in assessment of Stepitoe Valley Smelting and Mining Company as a milling facility.								
Totals for electric companies		\$4,003,041	\$1,255,512	\$2,401,823	\$1,182,864	91	\$36,553	

* Invoice valuation.

GAS COMPANIES

Name of Company	County	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent increase	Decrease 1914	Per cent decrease
Nevada Gas Company	Nye	\$16,667	\$10,655	\$10,000			\$655	6
Carson City Coal Gas Company	Ormsby	28,000	12,000	15,000	\$3,000	25		
Reno Power, Light and Water Company (Gas Department)	Washoe	168,000	49,196	100,800	51,605	105		
Totals for gas companies		\$210,667	\$71,850	\$125,800	\$54,605	75	\$655	

WATER COMPANIES

Name of Company	County	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent increase	Decrease 1914	Per cent decrease
Austin Water Company	Lander	\$25,000	\$5,750	\$15,000	\$9,250	161		
Carson Water Company	Ormsby	100,000	55,000	60,000	5,000	9		
Elko Water and Light Company (Water Department)	Elko	100,000	21,428	60,000	38,572	180		
Ely Water Company	White Pine	100,000	35,513	60,000	24,487	69		
Eureka Water Company	Eureka	20,000	11,900	12,000	1,100	10		
Hawthorne Water Company	Mineral	10,000	3,000	6,000	3,000	100		
Indian Springs Water Company	Nye	10,000	1,500	6,000	4,500	300		
Las Vegas Land and Water Company (Water Department)	Clark	17,703	3,568	10,621	7,053	198		
Mason Water, Light and Power Company (Water Department)	Nye	8,333	3,000	5,000	2,000	67		
Ruby Hill Water Works	Lyons	14,450	2,975	8,670	5,695	191	\$3,000	75
Esmeralda Water and Milling Company	Eureka	1,667	4,000	1,000	3,325	60		
Goldfield Consolidated Water Company	Esmeralda	250,000	150,000	150,000				
Tonopah Sewer and Drainage Company	Nye	45,000	20,000	27,000	7,000	35		
Water Company of Tonopah	Nye	350,000	150,000	210,000	60,000	40		
Wonder Water Company	Churchill	\$10,000	4,500	6,000	1,500	33		
Virginia Ranch Land and Water Company (Water Department)	Douglas	10,000		6,000	6,000			
Reno Power, Light and Water Company (Water Department)	Washoe	753,569	220,665	432,141	231,476	105		
Totals for water companies		\$1,842,389	\$699,469	\$1,105,432	\$408,963	58	\$3,000	

*Invoice valuation.

TRACTION COMPANIES

Name of Company	Mileage	County	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent increase	Decrease 1914	Per cent decrease
Reno Traction Company		Washoe	\$125,000	\$41,250	\$75,000	\$33,750	82		
Nevada Interurban Railway Company		Washoe	\$16,667	8,500	10,000	1,500	18		
Totals for traction companies			\$141,667	\$49,750	\$85,000	\$35,250	71		

* Invoice valuation.

TELEPHONE AND TELEGRAPH COMPANIES

Bell Telephone Company (Assessed per wire mile 1913, \$36.77) (Assessed per wire mile 1914, \$62.30)	136.60 180.00 62.00 24.00 236.50 2,411.90	Churchill Humboldt Lyon Ormsby Storey Washoe	\$14,178 18,682 6,436 2,491 24,556 250,429	\$4,500 9,500 3,500 1,250 7,500 85,950	\$3,510 11,213 3,982 1,495 14,733 150,249	\$4,010 1,713 862 245 7,233 64,299	89 13 10 19 96 76		
Totals	3,051.00		\$316,771	\$112,200	\$190,062	\$77,862	69		
Bridgeport Telephone and Telegraph Company	44.00 28.00	Mineral Douglas	\$2,292 1,354 1,354	----- \$450 -----	\$1,374 813 813	\$1,374 863 813	81		
Totals	96.00		\$5,000	\$450	\$3,000	\$2,550	567		
California and Oregon Telegraph Company Consolidated Power and Telephone Co. (Tel. Dept.) Elko Telegraph and Telephone Company	----- ----- -----	Washoe Clark Elko	\$2,000 2,000 65,000	\$1,050 2,049 21,516	\$1,200 931 39,000	\$150 931 17,184	14 382 79		
Nevada Northern Telegraph Line	74,402 82.00	Elko White Pine	\$6,146 6,771	\$742 820	\$3,558 3,932	\$2,896 3,112	380 380		
Totals	156,402		\$12,917	\$1,562	\$7,500	\$5,938	380		
Northern Nevada Telephone Company	-----	Elko	\$8,000	\$3,710	\$4,800	\$1,090	23		
Nevada Telegraph and Telephone Company	-----	Esmeralda Nye	\$55,688 66,667	\$40,000 40,000	\$40,000 40,000				
Totals	-----		\$133,333	\$80,000	\$80,000				
Searchlight and Western Telephone Company United Farmers Telephone and Telegraph Company White Pine Telephone Company	----- ----- -----	Clark Douglas White Pine	\$45,000 10,000 75,000	\$1,490 6,000 8,305	\$3,000 3,351 45,000	\$1,510 2,849 36,695	101 76 442		

Yerington Electric Company (Telephone Department) Golconda Telephone and Power Company	Lyon..... Humboldt..... Elko.....	5,000 \$40,088 19,912	2,000 \$9,966 4,950	3,000 \$24,083 11,947	1,000 \$14,087 6,997	50 141 141
Totals		\$60,000	\$14,916	\$36,000	\$21,064	141
Austin-Manhattan Telephone Company	Lander..... Nye.....	\$2,062 \$3,438	\$1,300 2,000	\$1,237 2,063	\$63	3
Totals		\$5,500	\$3,300	\$3,300	\$5,400 3,840	64
Mason Valley Telephone and Telegraph Co. (New Line) Nevada Consolidated Telephone and Telegraph Company	Lyon..... Ormsby.....	\$9,000 16,400	6,000	\$5,400 9,840	\$5,400 3,840	64
Western Union Telegraph Company	Churchill..... Douglas..... Elko..... Eureka..... Humboldt..... Lander..... Lyon..... Mineral..... Ormsby..... Storey..... Washoe..... Esmeralda..... Nye..... Clark..... Lincoln.....	622.61 10.30 2,028.40 671.69 2,042.44 453.10 50,179 451.83 414.90 68.86 129.90 926.69 456.98 569.62 862.42 662.76	\$20,900 464 89,250 22,861 89,868 136,716 30,108 30,024 27,570 2,756 4,854 84,750 18,279 22,806 37,844 38,499 30,362	\$34,720 684 134,782 37,984 136,716 30,108 30,024 27,570 4,575 8,682 61,576 30,366 37,844 57,908 44,039	\$13,820 220 46,532 16,123 46,848 11,088 12,260 1,819 3,743 28,826 12,087 16,038 18,807 13,677	66 47 61 56 51 58 69 66 77 77 66 66 49 45
Totals		\$1,126,543	\$412,463	\$676,926	\$293,463	64
Postal Telegraph Cable Company (Total wire mileage, 2,233.7) (Assessed per wire mile 1913, \$39.08) (Assessed per wire mile 1914, \$60.00)	Churchill..... Lyon..... Humboldt..... Elko..... Washoe..... Eureka.....	\$20,415 6,172 78,605 82,347 23,818 17,013	\$7,980 2,412 30,723 32,156 9,310 6,560	\$12,249 3,703 47,163 49,408 14,251 10,208	\$4,269 1,291 16,440 17,222 4,961 3,566	53 53 53 53 53 53
Utah-Nevada-Idaho Telephone Company. Left to the various Assessors.						
Totals for telephone and telegraph companies		\$228,370	\$69,261	\$197,022	\$47,761	53
		\$2,065,834	\$762,123	\$1,251,260	\$469,190	64

^aInvoice valuations.

^bOperated partly as railroad facility and partly as commercial enterprise. One-half value is considered in collective unit value of railroad. These figures represent the remaining one-half value creditable to commercial business.

EXPRESS COMPANIES

Name of Company	Mileage	County	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent Increase	Decrease 1914	Per cent decrease
Wells, Fargo & Co. (Assessed per mile operated 1913, \$301.24) (Assessed per mile operated 1914, \$300.00)	152.98	Washoe	\$75,465	\$24,531	\$45,879			\$38,652	46
	16.66	Storey	8,330	15,827	4,988			10,839	68
	89.77	Iron	44,885	124,518	26,981			97,537	78
	67.30	Chinle	33,650	63,985	20,131			43,744	69
	140.18	Humboldt	70,080	42,048	36,447				
	121.49	Lander	60,748	115,415	36,447			78,968	68
	222.63	Eureka	61,315	112,698	36,789			75,909	67
	227.69	Elko	113,795	204,925	68,277			136,648	67
	133.88	Mineral	66,940	127,186	40,164			87,022	68
	96.10	Nye	48,050	28,830	28,830				
	120.46	Ormsby	60,230	114,427	36,138			78,289	68
	17.34	Esmeralda	8,670	16,473	5,202			11,271	68
	11.20	Douglas	5,600		3,360	\$3,360		7,540	68
	11.60	Clark	5,800	11,020	3,480			48,233	64
	90.026	White Pine	45,013	75,240	27,007				
Totals	1,419.137		\$709,568	\$1,137,073	\$425,741	\$3,360		\$714,692	63
American Express Company (Assessed per mile operated 1913, \$75.60) (Assessed per mile operated 1914, \$75.00)	181.16	Clark	\$22,645	\$9,652	\$13,592	\$3,940	41	\$2,027	17
	135.35	Lincoln	16,919	12,182	10,155			2,062	17
	138.03	Nye	17,254	12,477	10,355			79	17
	5.30	Esmeralda	662		398				
Totals	459.84		\$57,480	\$34,758	\$34,500	\$3,940		\$4,198	1
Globe Express Company	62.61	Washoe	\$5,217	\$4,069	\$3,131			\$398	23
	139.81	Humboldt	11,650	9,063	6,990			2,073	23
	25.03	Lander	2,086	1,639	1,252			387	23
	33.08	Eureka	2,759	2,153	1,654			499	23
	160.81	Elko	13,400	1,045	8,040	\$6,995	669		
Totals	421.34		\$35,112	\$17,969	\$21,067	\$6,995	17	\$3,897	
Totals for express companies			\$802,160	\$1,189,800	\$481,308	\$14,295		\$722,787	64

SLEEPING-CAR COMPANIES

Name of Company	Mileage	County	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent increase 1914	Decrease 1914	Per cent decrease
Pullman Company (Assessed per mile operated 1913, \$316.04) (Assessed per mile operated 1914, \$352.34)	53.05 107.85 305.68 104.04 67.76 279.57 53.59 102.95 56.06 90.15 10.37 97.93	Churchill Clark Elko Emeralda Eureka Humboldt Lander Lincoln Lyon Mineral Nye Storey Washoe	\$31,153 63,835 179,511 61,097 39,792 164,178 31,470 60,457 32,921 52,881 52,940 6,089 57,509	\$15,915 32,175 112,985 30,879 20,328 83,980 16,077 30,885 16,818 27,291 28,755 3,096 29,337	\$18,692 38,000 107,705 36,658 23,890 96,506 15,892 36,274 19,762 31,728 31,764 3,653 34,506	\$2,777 5,825 5,779 8,552 14,526 2,805 5,389 2,934 4,437 3,009 3,657 5,169	17 18 19 17 17 17 17 17 17 10 15 18	\$5,230	5
Totals for sleeping-car companies	1,419.05		\$833,333	\$448,471	\$500,000	\$56,759	11	\$5,230	

RECAPITULATION BY CLASSES

Class of Companies	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent increase 1914	Decrease 1914	Per cent decrease	Net increase
Electric companies	\$4,003,041	\$1,255,512	\$2,401,823	\$1,192,984	91	\$36,553		
Gas companies	210,657	71,850	135,800	54,695	76	655		
Water companies	1,842,989	693,469	1,105,492	409,993	59	3,000		
Telephone and telegraph companies	2,082,324	782,123	1,281,250	499,190	64	63		
Traction companies	141,667	69,763	81,000	35,250	71	722,787	64	
Express companies	802,164	1,189,900	481,908	14,295	11	6,230		
Sleeping-car companies	833,333	448,471	500,000	56,759	33	\$768,288		
Totals	\$9,919,091	\$4,476,975	\$5,950,613	\$2,241,926				\$1,473,638

RECAPITULATION BY COUNTIES

Counties, and names of companies	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent increase	Decrease 1914	Per cent decrease	Net increase	Net decrease
<i>Churchill County</i> —									
Pacific Power Company	\$75,000	\$25,000	\$45,000	\$20,000	80				
Wonder Water Company	10,000	4,500	6,000	1,500	33				
Ball Telephone Company	14,178	4,500	8,510	8,510	89				
Western Union Telegraph Company	57,866	20,900	34,720	13,820	66				
Postal Telegraph Cable Company	20,415	7,980	12,249	4,269	53	\$43,744	69		
Wells, Fargo & Co.	33,650	63,935	20,191						
Pullman Company	31,153	15,915	18,692	2,777	17				
Totals—Churchill County	\$242,262	\$142,730	\$145,362	\$46,376	6	\$43,744		\$2,682	
<i>Clark County</i> —									
Consolidated Power and Tel. Co. (Electric Department)	\$21,997	\$4,551	\$13,198	\$8,647	190				
Las Vegas Land and Water Co. (Electric Department)	1,910	432	1,146	714	155				
Las Vegas Land and Water Co. (Water Department)	17,703	3,568	10,621	7,053	198				
Consolidated Power and Tel. Co. (Telephone Dept.)	2,000	249	1,200	1,951	382				
Searchlight and Western Telephone Company	5,000	1,490	3,000	1,510	101				
Western Union Telegraph Company	95,512	38,499	57,306	18,807	49	\$7,540	68		
Wells, Fargo & Co.	5,800	11,020	3,480						
American Express Company	22,645	9,652	13,592	3,940	41				
Pullman Company	63,335	32,175	38,000	5,825	18				
Totals—Clark County	\$235,902	\$101,636	\$141,543	\$47,447	39	\$7,540		\$9,907	
<i>Douglas County</i> —									
Douglas Milling and Power Company	\$16,951	\$8,708	\$10,176	\$1,468	17				
Truckee River General Electric Company	24,223	11,000	14,534	3,534	32				
Virginia Ranch Land and Water Co. (Water Dept.)	10,000		6,000	6,000					
Bridgport Telephone and Telegraph Company	1,354		813	813					
United Farmers Telephone and Telegraph Company	10,000	3,351	6,000	2,649	79				
Western Union Telegraph Company	1,141	464	684	220	47				
Wells, Fargo & Co.	5,600		3,360						
Totals—Douglas County	\$69,279	\$23,523	\$41,567	\$18,044	77			18,044	
<i>Elko County</i> —									
Elko-Lamoille Power Company	\$125,000	\$12,400	\$75,000	\$82,600	505				
Elko Water and Light Company	100,000	21,423	60,000	38,577	180				
Elko Telegraph and Telephone Company	65,000	21,515	39,000	17,184	79				
Nevada Northern Telegraph Line	6,146	742	3,668	2,826	380				
Northern Nevada Telephone Company	8,000	3,710	4,800	1,090	29				
Golconda Telephone and Power Company	19,912	4,560	11,947	1,090	141				
Western Union Telegraph Company	224,637	89,250	134,782	45,532	51				
Postal Telegraph Cable Company	82,347	32,186	49,405	17,222	53	\$136,648	67		
Western Union Telegraph Company	113,736	204,525	68,777						
Wells, Fargo & Co.	13,400	1,045	3,040	6,936	669	5,230	5		
Globe Express Company	179,511	112,955	107,705						
Totals—Elko County	\$987,748	\$505,382	\$662,827	\$199,023	11	\$141,878			57,145

Emerald County—					
Nevada-California Power Company-----	\$945,000	\$250,000	\$587,000	\$317,000	127
Esmeralda Water and Milling Company-----	18,967	6,675	10,000	3,335	60
Soldfield Consolidated Water Company-----	250,000	150,000	150,000		
Nevada Telephone and Telegraph Company-----	66,866	40,000	40,000		
Western Union Telegraph Company-----	60,620	18,279	30,366	12,087	66
Wells, Fargo & Co.-----	60,200	114,427	36,133		
American Express Company-----	60,682		36,133		
Pullman Company-----	61,097	30,879	36,558	5,779	17
Totals--Esmeralda County-----	\$1,450,331	\$610,737	\$570,560	\$338,191	42
Eureka County—					
Eureka Water Company-----	\$20,000	\$11,900	\$12,000	\$100	1
Ruby Hill Water Works-----	1,967	1,000	1,000		
Western Union Telegraph Company-----	63,312	22,861	37,964	15,123	66
Postal Telegraph Cable Company-----	17,013	6,650	10,208	3,558	53
Wells, Fargo & Co.-----	61,315	112,698	34,789		
Globe Express Company-----	2,759	2,153	1,654		
Pullman Company-----	39,792	20,328	23,890	3,552	17
Totals--Eureka County-----	\$206,558	\$180,590	\$123,515	\$22,333	32
Humboldt County—					
S. R. Young Electric Plant-----	\$43,703		\$26,222	\$26,222	
Winnemucca Water and Light Co. (Electric Dept.)-----	60,000		36,000	16,909	87
Bell Telephone Company-----	18,582	9,500	11,213	1,713	18
Goconda Telephone and Power Company-----	40,098	9,966	24,053	14,067	141
Western Union Telegraph Company-----	298,192	89,888	135,716	45,843	51
Postal Telegraph Cable Company-----	78,605	30,723	47,163	16,440	53
Wells, Fargo & Co.-----	70,080	42,048	48,048		
Globe Express Company-----	11,650	9,063	6,990		
Pullman Company-----	164,178	83,980	98,506	14,526	17
Totals--Humboldt County-----	\$713,178	\$294,339	\$427,911	\$136,645	45
Lander County—					
Austin Water Company-----	\$25,000	\$5,750	\$15,000	\$9,250	161
Austin-Manhattan Telephone Company-----	2,052	1,300	1,237		
Western Union Telegraph Company-----	50,179	19,080	30,108	11,068	56
Wells, Fargo & Co.-----	60,745	116,416	36,447		
Globe Express Company-----	2,066	1,689	1,282		
Pullman Company-----	31,470	16,077	13,882	2,906	17
Totals--Lander County-----	\$171,542	\$159,201	\$102,926	\$23,143	35
Lincoln County—					
Western Union Telegraph Company-----	\$73,398	\$30,382	\$44,039	\$13,677	45
American Express Company-----	16,919	12,182	10,155		
Pullman Company-----	60,457	30,885	36,274	5,389	17
Totals--Lincoln County-----	\$150,774	\$73,429	\$90,468	\$19,066	23
					17,089
					56,275
					\$57,075
					259,323
					75
					67
					23
					32
					133,572
					5
					68
					23
					35
					17
					\$2,027
					\$2,027

RECAPITULATION BY COUNTIES—Continued

Counties, and names of companies	Full cash value	Assessed 1913	Assessed 1914	Increase 1914	Per cent increase	Decrease 1914	Per cent decrease	Net increase	Net decrease
<i>Lyon County—</i>									
Mason Water, Light and Power Co. (Electric Dept.)	\$4,072	\$1,245	\$2,443	\$1,198	96				
Truckee River General Electric Company	170,295	120,550	102,177	102,177	191	\$18,373	15		
Mason Water, Light and Power Co. (Water Dept.)	14,450	2,975	8,670	5,695	191				
Bell Telephone Company	6,435	3,500	3,982	362	10				
Bridgport Telephone and Telegraph Company	1,354	450	813	363	81				
Yerington Electric Company (Telephone Department)	5,000	2,000	3,000	1,000	50				
Mason Valley Telephone and Telegraph Co. (New Line)	9,000	9,000	5,400	5,400	5,400				
Western Union Telegraph Company	50,038	30,024	12,280	12,280	69				
Postal Telegraph Cable Company	6,172	2,412	3,703	1,291	53				
Wells, Fargo & Co.	44,885	124,518	26,931	1,291	53	97,587	78		
Pullman Company	32,321	16,818	19,752	2,934	17				
Totals—Lyon County	\$344,622	\$292,232	\$206,775	\$30,503		\$115,960	29		\$85,457
<i>Mineral County—</i>									
Pacific Power Company	\$177,000	\$50,000	\$106,200	\$56,200	112				
Hawthorne Water Company	10,000	3,000	6,000	3,000	100				
Bridgport Telephone and Telegraph Company	2,232	1,374	1,874	500	36				
Western Union Telegraph Company	45,948	27,570	27,570	27,570	60	\$37,022	68		
Wells, Fargo & Co.	66,940	127,186	40,164	40,164	60				
Pullman Company	52,381	27,291	31,728	4,437	17				
Totals—Mineral County	\$355,061	\$207,477	\$213,036	\$32,581	3	\$37,022		\$5,559	
<i>Nye County—</i>									
Nevada-California Power Company	\$547,315	\$180,000	\$328,689	\$196,689	153				
Nevada Gas Company	16,667	10,000	6,000	4,500	300	\$655	6		
Indian Springs Water Company	10,000	1,500	5,000	2,000	67				
Manhattan Water Company	8,838	3,000	27,000	7,000	35				
Tonopah Sewer and Drainage Company	45,000	20,000	27,000	60,000	40				
Water Company of Tonopah	350,000	150,000	210,000	60,000	40				
Nevada Telephone and Telegraph Company	66,667	40,000	40,000	2,063	3				
Austin-Manhattan Telephone Company	3,438	2,000	2,063	63	3				
Western Union Telegraph Company	63,072	22,806	37,844	15,038	66				
Wells, Fargo & Co.	48,050	28,830	28,830	10,355	10	2,092	17		
American Express Company	17,254	12,447	10,355	3,009	10				
Pullman Company	52,940	28,755	31,764	3,009	10				
Totals—Nye County	\$1,229,236	\$449,993	\$737,545	\$280,239	64	\$2,747		287,552	
<i>Ormsby County—</i>									
Truckee River General Electric Company	\$61,336	\$35,000	\$36,802	\$1,802	5				
Carson City Coal Gas Company	28,000	12,000	15,000	3,000	25				
Carson Water Company	100,000	55,000	60,000	5,000	9				
Bell Telephone Company	2,491	1,250	1,495	245	19				
Nevada Consolidated Telephone and Telegraph Co.	16,400	6,000	9,840	3,840	64				
Western Union Telegraph Company	7,625	2,756	1,819	1,819	66				
Wells, Fargo & Co.	8,670	16,473	5,202	5,202	66	\$11,271	68		
Totals—Ormsby County	\$222,523	\$128,479	\$132,914	\$15,706	3	\$11,271		4,435	

[illegible]

(Signed) **NEVADA TAX COMMISSION:**

Attest: L. F. ADAMSON, Secretary.

J. F. SHAUGHNESSY, *Chairman,*
EMMET D. BOYLE, *Commissioner,*
C. H. COLBURN, *Commissioner.*

LICENSES

The method for the reporting of license collections varied somewhat in different counties throughout the State.

The necessary forms for making application for licenses, together with a uniform method of reporting the collections, as provided by the statutes, were adopted and installed in all the counties. Under the present system there is a great saving in time and expense in keeping this branch of the revenue system correctly checked.

Following is detailed statement of license collections by counties and for the State as a whole, for quarters under classifications, during the year 1913, with same classification totals for year 1912, showing percentages of increase or decrease. It should be borne in mind that state liquor and sheep-grazing licenses are yearly, while all others are quarterly:

Churchill County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses	\$172.50	\$154.70	\$157.50	\$187.50	\$672.20	\$787.50	-----	17
Merchandise	311.25	473.73	382.50	547.00	1,714.48	1,417.00	24	-----
Amusements and billiards	153.00	196.21	81.06	70.00	500.27	350.00	81	-----
Miscellaneous	128.00	206.58	171.00	189.00	694.58	705.00	-----	2
County liquor	768.00	728.06	767.50	755.00	3,018.56	3,360.00	-----	11
State liquor	\$1,689.75	\$1,711.28	\$1,570.16	\$1,722.50	\$6,693.69	\$6,524.00	1	-----
Sheep-grazing	1,574.00	37.50	125.00	37.50	1,774.00	1,561.50	100	-----
Totals	\$3,363.75	\$1,748.78	\$1,695.16	\$1,760.00	\$8,567.69	\$8,485.50	-----	5

Clark County

Hotels, restaurants, and lodging-houses	\$262.50	\$193.75	\$228.75	\$232.50	\$917.50	\$1,042.50	-----	13
Merchandise	822.50	857.50	828.75	530.00	1,768.75	1,500.00	18	-----
Amusements and billiards	85.00	115.00	131.57	90.00	471.47	435.00	7	-----
Miscellaneous	118.50	183.50	94.00	136.00	532.00	498.50	-----	17
County liquor	780.00	640.00	755.00	700.00	2,775.00	3,240.00	-----	5
State liquor	\$1,568.50	\$1,419.75	\$1,788.17	\$1,688.50	\$6,464.92	\$6,764.00	-----	4
Sheep-grazing	1,662.00	37.50	-----	25.00	1,724.50	1,787.50	-----	5
Totals	\$3,230.50	\$1,457.25	\$1,788.17	\$1,713.50	\$8,189.42	\$8,551.50	-----	4

Douglas County

Hotels, restaurants, and lodging-houses	\$97.50	\$106.25	\$95.00	\$108.75	\$407.50	\$407.25	82	-----
Merchandise	135.00	143.75	380.00	467.50	1,076.25	591.25	14	-----
Amusements and billiards	20.00	25.00	15.00	20.00	80.00	170.00	-----	112
Miscellaneous	187.00	192.00	187.00	187.00	753.00	665.50	-----	5
County liquor	465.00	572.50	450.00	490.00	1,977.50	2,080.00	-----	5
State liquor	\$304.50	\$1,039.50	\$1,084.50	\$1,273.25	\$4,301.75	\$3,914.00	10	-----
Sheep-grazing	982.00	-----	25.00	-----	982.00	999.00	-----	4
Totals	\$1,866.50	\$1,139.50	\$1,109.50	\$1,273.25	\$5,388.75	\$4,913.00	-----	4

Elko County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses.....	\$240.00	\$488.47	\$287.85	\$405.00	\$1,401.32	\$750.00	100	
Merchandise.....	900.00	1,703.21	983.00	1,470.15	5,056.36	3,438.75	48	
Amusements and billiards.....	280.00	317.36	180.85	338.35	1,096.56	886.00	23	
Miscellaneous.....	207.00	317.33	369.50	282.00	1,176.83	878.00	45	
County liquor.....	2,520.00	4,575.11	2,807.85	3,337.50	13,240.46	10,470.00	26	
State liquor.....	\$4,127.00	\$7,401.48	\$4,619.05	\$5,833.00	\$21,980.53	\$16,431.75	34	7½
Sheep-grazing.....	5,150.00	487.50	3,000.00	3,900.00	12,059.00	7,005.00	72	
Totals.....	\$14,436.00	\$7,888.98	\$7,919.05	\$9,895.50	\$40,139.53	\$29,994.75		

Esmeralda County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses.....	\$165.00	\$183.75	\$141.25	\$172.50	\$662.50	\$600.00	5	
Merchandise.....	184.50	822.50	1,032.50	1,084.25	3,743.75	3,557.50	900	
Amusements and billiards.....	125.00	545.00	1,135.00	1,242.00	3,047.00	3,100.00	133	
Miscellaneous.....	282.50	295.00	191.00	241.00	1,009.50	2,350.00	12	
County liquor.....	1,540.00	1,575.00	1,355.00	1,225.00	5,695.00	6,370.00	7	
State liquor.....	\$2,947.00	\$3,421.25	\$3,874.75	\$3,914.75	\$14,157.75	\$13,187.50		
Sheep-grazing.....	3,810.00	537.00	125.00	75.00	4,547.00	4,546.50		
Totals.....	\$6,757.00	\$3,958.25	\$3,999.75	\$3,989.75	\$18,704.75	\$17,734.00		

Eureka County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses.....	\$75.00	\$58.82	\$75.00	\$75.00	\$283.82	\$277.50	2	
Merchandise.....	213.75	206.52	439.32	400.00	1,259.59	870.00	45	
Amusements and billiards.....	5.00	19.00	20.00	70.00	114.00	97.50	17	
Miscellaneous.....	7.50	49.58	35.00	40.00	132.08	45.00	193	
County liquor.....	796.00	509.34	826.70	740.00	2,871.04	3,240.00		
State liquor.....	\$1,096.25	\$843.26	\$1,396.02	\$1,325.00	\$4,660.53	\$4,580.00	3	
Sheep-grazing.....	1,500.00	112.50	50.00	12.50	1,675.00	1,624.50	3	
Totals.....	\$2,771.25	\$955.76	\$1,446.02	\$1,439.50	\$6,612.53	\$6,154.50	100	

Humboldt County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses.....								
Merchandise.....	\$532.50	\$462.00	\$307.50	\$237.45	\$1,539.45	\$1,252.50	28	
Amusements and billiards.....	642.50	1,188.25	1,111.25	904.20	3,846.20	2,625.00	47	
Miscellaneous.....	1,100.00	685.00	165.00	72.65	2,022.65	440.00	360	
County liquor.....	270.00	322.50	332.50	201.50	1,126.50	847.50	33	
	8,965.00	3,570.00	3,645.00	2,399.75	13,579.75	10,415.00	30	
State liquor.....	\$6,510.00	\$6,227.75	\$5,561.25	\$3,875.55	\$22,174.55	\$15,580.00	42	
Sheep-grazing.....	8,912.00	650.00	350.00	100.00	10,012.00	7,248.50	38	
	300.00	425.00	2,150.00	200.00	3,075.00	3,750.00	---	22
Totals.....	\$15,722.00	\$7,302.75	\$8,061.25	\$4,175.55	\$35,261.55	\$26,578.50	---	---

Lander County

Hotels, restaurants, and lodging-houses.....								
Merchandise.....	\$105.00	\$55.00	\$77.50	\$90.00	\$327.50	\$337.50	---	12
Amusements and billiards.....	175.00	165.95	323.65	330.45	1,000.05	685.00	46	
Miscellaneous.....	52.00	33.25	45.00	50.00	180.25	145.00	24	
County liquor.....	169.50	120.05	174.50	167.00	631.05	588.00	7	
	600.00	382.20	555.00	535.00	2,072.20	3,045.00	---	47
State liquor.....	\$1,101.50	\$756.45	\$1,180.65	\$1,172.45	\$4,211.05	\$4,880.50	---	15
Sheep-grazing.....	1,762.00	75.00	25.00	12.50	1,874.50	1,924.50	---	3
Totals.....	\$2,863.50	\$331.45	\$1,206.65	\$1,184.95	\$5,085.55	\$6,755.00	---	---

Lincoln County

Hotels, restaurants, and lodging-houses.....								
Merchandise.....	\$127.50	\$165.00	\$156.25	\$72.50	\$521.25	\$487.50	1	
Amusements and billiards.....	236.25	337.50	340.00	148.75	1,062.50	660.00	61	
Miscellaneous.....	50.00	50.00	50.00	31.70	181.70	160.00	14	
County liquor.....	102.00	147.00	132.00	123.00	504.00	408.00	24	
	720.00	660.00	610.00	540.00	2,530.00	3,150.00	---	25
State liquor.....	\$1,235.75	\$1,359.50	\$1,288.25	\$915.95	\$4,799.45	\$4,865.50	---	1
Sheep-grazing.....	1,724.00	947.00	478.25	50.00	1,625.25	1,962.00	---	11
	200.00	---	---	---	---	625.00	---	---
Totals.....	\$3,169.75	\$2,306.50	\$1,766.50	\$965.95	\$6,198.70	\$7,452.50	---	---

Lyon County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses	\$253.50	\$257.50	\$247.50	\$237.50	\$1,051.00	\$767.50	37	
Merchandise	281.25	333.75	735.50	607.50	1,958.00	1,615.00	21	
Amusements and billiards		6.00	235.00		241.00	45.00	567	
Miscellaneous	219.50	179.50		284.50	893.50	870.50	34	
County liquor	1,235.00	1,240.00	1,210.00	1,130.00	4,815.00	4,745.00	2	
State liquor	\$1,994.25	\$2,015.75	\$2,700.00	\$2,309.50	\$9,019.50	\$7,843.00	15	
Sheep-grazing	2,686.00	150.00	200.00	50.00	3,086.00	2,861.00	8	
Totals	\$4,680.25	\$2,165.75	\$3,450.00	\$2,359.50	\$12,655.50	\$10,704.00	100	

Mineral County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses	\$45.00	\$55.00	\$37.50	\$75.00	\$262.50	\$270.00	82	
Merchandise	161.25	223.75	360.00	356.75	1,101.25	603.75	139	
Amusements and billiards	15.00	60.00	50.00	50.00	175.00	65.00	100	
Miscellaneous		15.00	82.50	85.00	182.50		24	
County liquor	560.00	750.00	790.00	875.00	2,975.00	2,890.00	39	
State liquor	\$731.25	\$1,103.75	\$1,330.00	\$1,441.25	\$4,606.25	\$3,323.75	5	
Sheep-grazing	1,250.00		125.00	50.00	1,425.00	1,362.50	6	
Totals	\$2,031.25	\$1,423.75	\$1,557.00	\$1,491.25	\$6,503.25	\$4,691.25	100	

Nye County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses	\$145.25	\$223.75	\$210.00	\$223.80	\$802.80	\$733.75	9	
Merchandise	795.75	895.25	863.75	930.30	3,484.05	3,696.25	682	
Amusements and billiards	1,055.00	1,040.00	655.00	1,416.20	4,166.20	3,636.00	1	
Miscellaneous	130.00	312.50	347.50	213.39	1,003.39	3,012.50	11	
County liquor	1,905.00	2,025.00	2,010.00	2,029.74	7,969.74	7,890.00	100	
State liquor	\$4,095.00	\$4,622.50	\$4,081.25	\$4,813.43	\$17,512.18	\$15,772.50	11	
Sheep-grazing	4,335.00	239.50	175.00	199.75	5,010.25	6,023.00	625.00	
Totals	\$5,431.00	\$5,297.00	\$4,406.25	\$5,013.18	\$23,152.43	\$20,795.50		

Ormsby County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants and lodging-houses	\$32.50	\$50.00	\$57.50	\$75.00	\$285.00	\$307.50	-----	8
Merchandise	\$41.25	\$40.80	\$58.25	\$51.25	1,851.55	1,522.50	22	
Amusements and billiards	95.00	135.00	113.35	20.00	363.35	170.00	114	
Miscellaneous	128.50	99.30	98.50	96.00	422.30	386.50	9	
County liquor	615.00	587.50	572.50	610.00	2,365.00	2,625.00	-----	11
State liquor	\$1,282.25	\$1,282.60	\$1,440.10	\$1,302.25	\$5,287.20	\$5,011.00	6	
Sheep-grazing	1,624.00	-----	-----	-----	1,624.00	1,674.00	-----	3
Totals	\$2,886.25	\$1,282.60	\$1,440.10	\$1,302.25	\$6,911.20	\$6,685.00	3	

Storey County

Hotels, restaurants and lodging-houses	\$67.50	\$52.50	\$53.80	\$75.00	\$248.80	\$292.50	-----	14
Merchandise	\$40.00	\$40.00	\$11.95	\$97.50	1,469.45	1,508.50	-----	3
Amusements and billiards	105.00	\$45.00	63.35	80.00	593.35	535.00	11	
Miscellaneous	102.50	117.50	113.68	80.00	413.68	652.50	-----	34
County liquor	615.00	680.00	485.86	705.00	2,435.86	3,045.00	-----	25
State liquor	\$1,230.00	\$1,565.00	\$1,023.64	\$1,337.50	\$5,161.14	\$4,083.50	-----	17
Sheep-grazing	1,624.00	-----	-----	37.50	1,661.50	2,111.50	-----	27
Totals	\$2,854.00	\$1,565.00	\$1,023.64	\$1,375.00	\$6,822.64	\$5,145.00	-----	

Washoe County

Hotels, restaurants, and lodging-houses	\$715.60	\$434.70	\$594.30	\$979.05	\$3,123.65	\$2,516.25	24	
Merchandise	2,121.10	1,146.89	8,303.77	3,232.80	9,804.06	7,200.00	37	
Amusements and billiards	244.15	1,291.75	890.65	\$90.00	2,816.55	880.00	220	
Miscellaneous	761.90	600.02	1,015.11	601.60	2,978.63	2,842.50	5	
County liquor	3,266.72	1,997.32	3,205.00	3,065.25	11,524.29	12,405.00	-----	8
State liquor	\$7,109.47	\$5,470.18	\$9,408.83	\$8,253.70	\$30,247.18	\$25,843.75	17	
Sheep-grazing	1,720.00	262.50	250.00	118.50	8,351.00	8,051.50	-----	
Totals	\$16,204.47	\$6,157.68	\$9,658.83	\$11,052.20	\$43,073.18	\$36,600.25	65	

White Pine County

Character of licenses	First quarter	Second quarter	Third quarter	Fourth quarter	Total, 1913	Total, 1912	Per cent increase	Per cent decrease
Hotels, restaurants, and lodging-houses	\$180.00	\$300.00	\$382.50	\$246.70	\$1,109.20	\$870.00	28	
Merchandise	786.00	1,080.00	1,006.00	660.86	3,533.86	2,797.50	26	
Amusements and billiards	1,906.00	1,395.00	580.00	183.50	3,818.50	960.00	300	
Miscellaneous	317.50	382.50	407.50	131.40	1,238.90	1,432.50		16
County liquor	1,710.00	1,846.00	1,766.00	1,287.50	6,569.50	7,260.00		11
State liquor	\$4,907.50	\$5,002.50	\$3,930.00	\$2,424.95	\$16,264.95	\$13,320.00	22	
Sheep-grazing	4,043.00				4,043.00	4,860.00		13
Totals	\$9,265.50	\$5,002.50	\$3,930.00	\$2,424.95	\$20,612.95	\$18,690.50		170

The State as a Whole

Hotels, restaurants, and lodging-houses	\$3,272.85	\$3,256.19	\$3,549.70	\$3,603.25	\$13,681.99	\$11,734.75	17	
Merchandise	8,639.35	9,954.85	12,679.19	12,509.25	43,762.64	34,188.50	28	
Amusements and billiards	5,271.15	6,227.57	4,321.50	4,079.40	19,899.65	6,142.50	224	
Miscellaneous	3,219.90	3,538.84	3,940.79	3,096.89	13,786.42	15,984.50		16
County liquor	22,056.72	22,165.25	21,790.41	20,384.74	86,396.92	86,730.00	1	
State liquor	\$42,459.97	\$46,152.50	\$46,281.62	\$43,613.53	\$177,497.62	\$153,780.25	15	
Sheep-grazing	50,844.00	2,649.00	1,725.00	980.75	56,648.75	54,156.00	3	
Totals	\$100,512.97	\$50,488.50	\$54,461.87	\$51,421.28	\$256,884.62	\$222,981.25	15	

LIVE STOCK

When the question of live stock was brought up at the January meeting the Commission unanimously decided to allow the tentative agreement, had with livestock owners at the conference held in Reno in December, to stand, with the understanding that, should this agreement not be lived up to on the part of the owners, the Commission would take such action as they deemed the circumstances warranted when they should meet as a final State Board of Equalization in October.

No class of property offers more difficulties to the assessing authorities than live stock. While most other classes of property are more or less in sight and the value easily arrived at by the Assessor, the larger portion of live stock ranging over a vast extent of mountainous territory is seldom seen by the Assessor. In many sections the owners of live stock turned in for assessment purposes not the entire number, but only such portion of their holdings as they desired, and thus a large amount of this class of property escaped taxation entirely.

Through access to the United States records, forestry reports, Sheep Commission data, and field reports, it was ascertained that of a total estimated number of over 450,000 head of cattle, exclusive of yearlings, in the State, but 192,311 were turned in for assessment in 1913. Of 1,500,000 head of sheep but 688,920 were assessed in 1913. Of 68,000 horses and mules there were assessed 34,000, and of 17,000 hogs 6,000 were assessed. When it is considered that the valuation per head placed upon live stock that year represented but about 60% of the full cash value in order to equalize it with the value of other classes for assessment purposes, it will be seen that this class of property was not only being assessed at 60% of its value, but that value was only on a portion of said class of property. In other words, the livestock industry was assessed on an average for less than 25% of full cash value.

At a meeting held in December, 1913, with the livestock owners of the State, in Reno, to discuss the assessment of this class of property, it was finally agreed that the value per head for assessment purposes for 1914, based upon 60% of the average value of cattle throughout the United States, as per U. S. reports for 1913, should be: Cattle, including yearlings, \$20 per head; sheep, including lambs, \$2 per head. Hogs were placed tentatively at \$10 per head and pigs at \$5 per head. Where range stock was assessed, 20% was to be allowed for range losses. This agreement was contingent upon the livestock owners turning in the full number of live stock owned by them. There should therefore be returned by the livestock owners for assessment purposes for 1914, the following:

Cattle.....	350,000 as against 192,311 in 1913
Sheep.....	1,125,000 as against 688,920 in 1913
Hogs.....	17,000 as against 6,000 in 1913
Horses.....	68,000 as against 34,000 in 1913

The following table shows the number of cattle and sheep by counties, as assessed in 1913:

	<i>Cattle</i>	<i>Sheep</i>
Churchill.....	4,127	49,103
Clark.....	1,143	-----
Douglas.....	5,634	22,795
Elko.....	73,037	102,495
Esmeralda.....	761	1,200
Carried forward.....	84,702	175,693

	<i>Cattle</i>	<i>Sheep</i>
Brought forward.....	84,702	175,593
Eureka.....	12,496	19,200
Humboldt.....	80,480	131,625
Lander.....	7,474	36,177
Lincoln.....	7,621	14,415
Lyon.....	9,390	27,121
Mineral.....	1,814	30,574
Nye.....	13,061	13,984
Ormsby.....	391	701
Storey.....	86	167
Washoe.....	19,222	144,823
White Pine.....	5,724	94,590
Totals.....	192,311	688,920

From the foregoing it may be seen that the total approximate valuation of live stock for assessment purposes for the year 1913, may be stated as follows:

Cattle.....	\$3,846,220
Sheep.....	1,722,300
Hogs.....	42,000
Horses.....	340,000
Total.....	\$5,950,520

If the agreement made with the livestock owners is lived up to, the valuation for assessment purposes for 1914, should be approximately as follows:

Cattle.....	\$6,750,000
Sheep.....	2,250,000
Hogs.....	170,000
Horses.....	680,000
Total.....	\$9,850,000

An increase of value for assessment purposes, after allowing for range losses, of \$3,899,480.

BANK ASSESSMENT, 1914

The Commission was able to profit by much more additional information than was obtainable in 1913 in determining the valuation of banks for assessment purposes for the year 1914.

It was conceded that the true full cash value of bank stock, and that which an investor would be reasonably willing to give to acquire ownership thereof, would be based upon its earning capacity. In all cases where this had been actually done and bona fide sales made that would reasonably represent the present value, such valuations were given due consideration. In other cases where net earnings were shown, and no sales or market value reported, the net earnings were capitalized at ten per cent, and the amount thus obtained taken as the full cash value. In other cases where it was not possible to work from this basis, the value was arrived at by using such information as was obtainable relative to capital stock paid in, surplus and undivided profits. In all cases after the full cash value for each bank was determined, there was applied uniformly throughout the factor of 60% for assessment purposes.

From the foregoing method of determining valuations a very considerable increase for assessment purposes was made over that of 1913, as will be noted by the following comparative statement:

<i>Name of Bank</i>	<i>Assessed 1913</i>	<i>Assessed 1914</i>
First National Bank of Ely	\$24,079	\$30,000
Lyon County Bank	23,345	40,074
Farmers and Merchants National Bank	133,500	132,000
Bank of Austin	25,600	15,000
Bank of Nevada Savings and Trust Company	63,175	64,386
Washoe County Bank	390,000	450,000
Nixon National Bank	690,000	504,000
Winnemucca State Bank and Trust Company	40,000	60,000
Scheeline Banking and Trust Company	85,500	72,000
Lovelock Mercantile and Banking Company	22,400	30,000
First National Bank of Lovelock	35,230	74,418
Mason Valley Bank	19,292	15,000
First National Bank of Elko	43,200	68,724
Tonopah Banking Corporation	31,350	130,278
Bank of Sparks	15,054	15,000
John S. Cook Banking Company	162,500	75,000
Bank of Pioche	10,000	15,000
McGill National Bank	14,500	36,498
Copper National Bank	24,800	30,000
First State Bank of Las Vegas	20,000	30,000
Bank of Wells	20,000	30,000
Nevada First National Bank	63,000	39,000
Carson Valley Bank	33,800	53,606
Henderson Banking Company	80,000	120,000
Quinn River Bank	8,600	11,400
Horton Banking Company	5,400	11,938
Douglas County Farmer's Bank	7,287	15,358
Farmers Bank of Carson Valley	6,750	32,400
Ely National Bank	11,480	15,000
Churchill County Bank	36,183	49,878
Winnemucca National Bank	121,960	180,000
Lincoln County Bank	4,000	6,000
Totals	\$2,271,985	\$2,451,958
		\$2,271,985
Net increase 1914 over 1913		\$179,973

Agency Bank of California left to Assessor of Storey County.

LEGISLATIVE RECOMMENDATIONS

This Commission recommends that the following constitutional changes covering the question of taxation be made:

First—That Article IX be amended so that the Legislature may by statute place the fixing of the annual state tax rate within the control of the Tax Commission or other administrative tribunal.

Second—That Article X be amended by abrogation of the "uniform rule" therein contained and the Legislature given freedom from all constitutional restraints on the taxing power.

The language of that part of Article X which comprises the "uniform rule" reads as follows:

The Legislature shall provide by law for a uniform and equal rate of assessment and taxation of all property.

In lieu thereof the section should be amended to provide that:

All taxes shall be uniform on the same class of property.

Many States throughout the Union have found it highly advantageous to make this change and it is especially endorsed by the National Association of Tax Commissioners, an organization of nation-wide tax economists created in 1907 with the following objects in view:

First—Greater freedom for Legislatures from constitutional restraints on the taxing power.

Second—A recognition of the failure of the general property tax and the necessity for the elimination of the so-called "uniform rule" in State Constitutions, thus making it possible to apply a different rate of taxation to property of a special nature.

Third—Changes from ad valorem to specific taxes.

Fourth—To improve assessments by establishing State Tax Commissions with supervisory powers over local Assessors and also by improving local assessment conditions.

At the beginning of the work of this association, at its first annual conference in 1907, the following resolution covering the urgent necessity for the removal of constitutional restraints on the taxing power was adopted:

WHEREAS, The greatest inequalities have arisen from laws designed to tax all the widely differing classes of property in the same way and such laws have been ineffective in the production of revenue, and whereas the appropriate taxation of various forms of property is rendered impossible by the restrictions upon the taxing power contained in the constitutions of many of the States.

Resolved, That all State Constitutions requiring the same taxation of all property, or otherwise imposing restraints upon the reasonable classification of property, should be amended by the repeal of such restrictive provisions.

The representatives in every annual conference since 1907 have unanimously agreed that Constitutions should be practically free from limitations on the power of the Legislatures to deal with the subject of taxation. They have arrived at this conclusion either by a knowledge of the benefits derived in their own States from the absence of such restrictions or from experience of the evils which such restrictions impose.

After a careful consideration of the question, the association takes the position that constitutional provisions relative to taxation should be confined to a statement of fundamental rights and purposes leaving the Legislature free to secure the needful revenue by any reasonable method.

Having the above considerations in mind, the association has recommended for adoption the following model constitutional provision which is deemed sufficient to cover the entire subject of taxation:

The power of taxation shall never be surrendered or contracted away. All taxes shall be uniform on the same class of property within the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only.

In passing it may be stated that the constitutional convention acting for the new State of Arizona adopted this provision verbatim and created a tax commission consisting of three members with power to supervise local assessments and to equalize assessment values as between individuals, classes and counties.

THE REASON FOR SUCH A CHANGE

The difficulty of administering our present uniform system of taxation and the necessity for a modification of Nevada's constitutional provision regarding taxation, in order to provide for a classification of intangible personal property, such as moneys and credits, and the application thereto of some reasonable rate of taxation, or the adoption of an income tax as a substitute for all personal property tax, is strongly

emphasized by a consideration of the confiscatory character of the equal rate of taxation as applied to moneys and credits under our present system and which makes the assessment of this class of property a dead letter.

For example: With the general property tax rates ranging from approximately 2% to 4%, or from \$2 to \$4 on the \$100 of value, in the various counties of our State, it is not surprising that this class of property goes into concealment and is not reported for the purpose of taxation.

Money on deposit in a bank at 4% interest, if rendered for taxation in a county where the tax rate is 4% would produce no income, and in a county where the tax rate is 2%, the income on a deposit would be reduced 50%—leaving a net return of only 2%. On invested credits bearing 8% interest, the tax in a county where the tax rate is 2%, or \$2 on the \$100 of value, would consume 25% of the annual income. In the county where the tax rate is 3%, there would be absorbed 37½% of the income and in the county where the tax rate is 4%, there would be taken from the income, in taxes, 50%.

An effort to strictly enforce taxes against moneys and credits would, under our present general property-tax system, have the effect of either largely increasing the interest rate, or forcing the moneys and securities into some other State, where property is classified and assessed on some just and reasonable basis, for investment or deposit.

The rate of taxation upon this intangible property should not exceed 5 mills on the dollar or 50 cents on the \$100 of value. This would produce a reasonable tax, amounting to only 12½% on the annual income from 4% loans and securities; 8½% on the income from 6% loans and securities and ½% on the income from 8% loans and securities.

With a system such as this in force, this form of property could, under the supervision of the Tax Commission, be easily secured for taxation. The law could be rigidly enforced without injury to or disturbance of investments and interest charges.

Minnesota and Wisconsin found after an investigation in 1911, that not exceeding 3% and 5% respectively of the intangible personal property (moneys and credits) was being returned for taxation, under the general property-tax system.

Due to the inherent defects in the system, it is not unfair to assume that no better results are secured in Nevada.

The reports of the state and national banks operating in Nevada, show that there is \$22,000,000 of this class of intangible personal property in Nevada available for taxation.

Dealing with the matter liberally and assuming that 10% of the intangible property held by the banks, as above explained, is listed for taxation it follows that about \$20,000,000 escapes. At a rate of 5 mills on the dollar, this would amount to an increase of \$100,000 in tax revenue annually to the State and counties.

IN GENERAL

An increase of \$800,000 was made in the assessed valuation of public utilities for the year 1913, and an increase of \$2,265,000 upon railroads over that rendered by the State Board of Assessors for the year 1913.

During the current year (1914) public utility property valuations have been increased approximately \$1,500,000 and railroad property \$4,211,000 making an aggregate increase in railroad and public utility

property since the Commission began its labors in April, 1913, of \$8,776,000. In addition to the above it is to be said that several hundred thousand dollars will be brought in at the October meeting from the assessment of private car lines which have heretofore been almost entirely escaping assessment.

When the Commission began its labors in April, 1913, the total assessed valuation of all property within the State was approximately \$106,000,000, whereas at this time it is estimated at about \$120,000,000. Of the increased valuation brought in it will be observed that approximately 60% of it has been taken from railroad and public utility property. The remaining 40% being made up of increases placed upon mining, livestock, and agricultural industries and normal increases through new property which is added to the roll from year to year.

In bringing about this result it is to be said that the increases were placed upon property which in the main was assessed unreasonably low and not contributing its fair share toward the support of the state government. In other words, little or none of the increased tax revenue which accrued therefrom was taken from property owners who were already paying upon the maximum valuations, comprising principally those who were least able to pay. Obviously had not the Tax Commission been created the small property owners would have been required to pay a substantial increase in taxes for the years 1913-1914, for the reason that either the 76- or 80-cent state rate contemplated by the Legislature would have been adopted and thereafter applied to all classes of property irrespective of uniformity in the assessment valuation thereof.

For the current year the state rate is, as heretofore shown, 60 cents, or a decrease of 10% from the year 1913. Further, as a result of the increased valuation brought about by the Commission for the year 1913 the county tax rates have been very substantially lowered in practically all of the counties throughout the State. Below will be found a comparative table of the county tax rates for the years 1913-1914, from which the decreases, above referred to, may be noted:

COMPARATIVE STATEMENT, COUNTY TAX RATES 1913-1914

<i>County</i>	<i>1913</i>	<i>1914</i>	<i>Decrease</i>	<i>Increase</i>
Churchill.....	\$1.70	\$1.45	\$.25	
Clark.....	1.40	1.40		
Douglas.....	2.25	2.05	.20	
Elko.....	1.23	.84	.44	
Esmeralda.....	1.55	1.55		
Eureka.....	1.23	1.15	.08	
Humboldt.....	1.09	1.10		\$.01
Lander.....	2.35	1.65	.70	
Lincoln.....	1.64	1.64		
Lyon.....	1.40	1.50		.10
Mineral.....	1.80	1.52	.28	
Nye.....	2.15	1.20	.95	
Ormsby.....	1.69	1.36	.33	
Storey.....	2.00	1.50	.50	
Washoe.....	1.00	.80	.20	
White Pine.....	1.50	1.35	.15	

As a result of large increases in the valuation of railroad and public utility property being brought in for the current year and those contemplated in other classes of property by the Commission at the coming October meeting, the prospects are bright for further very substantial

reductions in the county rates, preceding payment of the first installment of taxes in December.

In compliance with the revenue statutes of the State, the Commission has this year required the various County Commissioners to compile a budget of each county's estimated expenses for the year and upon the basis of this budget the county tax rate has been fixed in each county. Further, in fixing said rates the revenue to cover said budget expenses has been estimated upon last year's assessed valuation, and therefore, as the assessed valuation of property is increased during the current year, the Commission will, by order, require that the said county rates shall be reduced proportionately.

The various boards of County Commissioners have control of the county tax rates and under the law it is made their duty to lower said rates prior to the payment of the first installment of taxes in December, if it shall appear that the levy previously made by the said County Commissioners will produce a revenue in excess of the estimated requirements for county purposes.

It is further to be observed that under the law the various counties are bound by the budget of expenses which they have made and used in fixing the initial county rate. No departure from the expenses covered by the budget can be made and no relief in the matter of additional revenue can be secured except through the medium of the State Board of Revenue. Under this construction of the law the Commission will, by virtue of its general power of supervision over the entire revenue system of the State and counties, undertake to further reduce all county tax rates within the State in the same proportion that the increased assessment valuation of property is brought in upon this year's roll in each county, prior to the payment of the first installment of taxes in December.

Since its creation the Commission has made an extensive investigation leading up to a proper classification and valuation of lands throughout the State. This work had been conducted by experts under the able supervision of Commissioner Boyle up to the time of his resignation, and will be continued by the Commission. This work covers a wide range of territory and is exceedingly difficult, and while it will perhaps take two or three years in order to complete the work and do full justice in the matter of equalization between taxpayers, that thus far accomplished covering generally the entire State and in complete detail some three or four counties, has not been without substantial benefits. For example, the Commission is now in possession of information by which it will be possible to greatly improve the assessment of this class of property over what it has been in the past.

It is to be said that the well-defined policy of the Commission is to bring the assessment of all property up to "Full Cash Value" with as little delay as possible. In no other way can the full measure of equality in the distribution of the burden of government be effected and at the same time give to the State and counties the benefit of minimum tax rates, which as an inducement for the speedy and permanent development of Nevada's many resources is highly necessary and earnestly desired by all who stop to give this important subject a moment's consideration.

As, however, the Commission is not invested with control over the

state tax rate, the Constitution providing that it shall be fixed by the Legislature each two years, and because this power cannot be delegated to the Commission without constitutional amendment, the Commission can only bring the result of its investigation covering the "Full Cash Value" of all property before the next session of the Legislature for its consideration in reaching a conclusion as to how much the state rate should be reduced for the ensuing two years.

It is estimated at the present time, that following the conclusion of the Commission's work in October, the ratio of assessed valuation to "Full Cash Value" of all property within the State will very closely approximate 60%.

The Commission has received the earnest and conscientious support of practically all of the County Assessors and in fact all state and county officers since it began its labors. For this support the Commission is exceedingly grateful and trusts that it may have the benefit of the continued support and cooperation of all state and county officers, and all taxpayers in working out the many difficult problems which are before it for solution.

When the assessed valuation of all classes of property has been fully equalized as between the small and the large taxpayers of our commonwealth, and the assessment thereof has been brought somewhere near its "Full Cash Value" and the state and county tax rates have been correspondingly lowered, great and lasting benefits will be conferred upon the taxpayers by thus equally and fairly distributing the burden of government upon all classes, and by the maintenance of low tax rates induce prospective home seekers and capital to locate in our State.

Finally, it cannot be too strongly stated that the creation and maintenance of the State Tax Commission has many times more than justified the small outlay of money that has been required for its operation, in bringing about the foregoing results. In fact, the results thus far accomplished and those which are in contemplation at the October meeting of the current year will, upon fair consideration, clearly justify its continuation with such appropriation as may be necessary to carry on the work effectively for the years 1915-1916.

Respectfully submitted,

J. F. SHAUGHNESSY,
Chairman,
C. H. COLBURN,
Commissioner,
F. N. FLETCHER,
Commissioner.

ATTEST: L. F. ADAMSON,
Secretary.

Dated September 11, 1914.

O

OK
H.C.C.

TABLE OF CONTENTS

Introduction.....	3
Historical.....	3-7
State Revenue and Expenses.....	7-17
Estimated Income, 1914.....	12
Estimated Expenditures, 1914 (Budget).....	13-17
Inheritance Tax.....	17
Taxation of Mines.....	17-22
Minutes of October, 1913, Meeting.....	22-31
Tabulations of Decisive Actions Taken at October Meeting—	
Public Utilities.....	32
Mining and Milling Companies.....	32-33
Banks.....	33-34
Miscellaneous.....	34
Horizontal Changes.....	35
Recapitulation.....	35
Railroad Assessment, 1914.....	35-44
Public Utilities Assessment, 1914.....	45-55
Licenses, 1912-1913.....	56-62
Live Stock.....	63-64
Bank Assessment, 1914.....	64-65
Legislative Recommendations.....	65-67
In General.....	67-70
County Tax Rates, 1913-1914.....	68

3/21/25



STATE OF NEVADA

REPORT

OF THE

NEVADA TAX COMMISSION

1915-1916



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT

1917

4519
!



LETTER OF TRANSMITTAL

OFFICE OF NEVADA TAX COMMISSION,
CARSON CITY, January 24, 1917.

HONORABLE EMMET D. BOYLE, *Governor of Nevada, Carson City, Nevada.*

DEAR SIR: I beg to submit herewith report of the Nevada Tax Commission for the years 1915-1916.

Supporting detail of all tabulations herein is on file in this office.

Very truly yours,

L. F. ADAMSON,
Commissioner-Secretary.

REPORT OF NEVADA TAX COMMISSION

Current state revenues in Nevada are derived from (1) the general property tax, (2) bullion tax, (3) fees, fines and escheats, (4) interest on the sale of certain lands granted to the State of Nevada by the Federal Government, (5) police regulatory licenses, and (6) sales of statutes and reports and income from institutions.

The method of providing in advance for the State's financial needs is, because of constitutional provisions, somewhat cumbersome. The Legislature fixes the tax rate for two years in advance and the same body determines in its appropriation bills the expenditures over the same period. This provides two fixed factors in the revenue problem, leaving but one variable—the assessed valuation. The Executive Department had, prior to 1913, to meet that portion of the requirements to be derived from taxation with such moneys as were provided from the aggregate assessment of all property by the various County Assessors, and was without the power to so regulate this assessment as to produce the necessary revenues on a predetermined tax rate for any given year. For several years prior to 1913 the aggregate assessment roll of the State was insufficient to produce the moneys necessary to conduct the State Government, and in that year the Tax Commission was created for the purpose of restoring equalization between the counties, and, in particular, for the purpose of keeping the State on a solvent basis.

The original Tax Commission consisted of three members, and proceeded to so equalize assessments as to bring about uniformity and to supply needed revenues. Slight increases were made in 1913, and in 1914 somewhat sharp raises in the assessed valuation of certain classes of property were made. In 1915 the original Act was repealed and there was substituted therefor an Act which provided a system in which the local taxing authorities were given a larger voice in the matter of equalization. Under this system the State Commission retained the original power of assessment and appraisal over interstate and intercounty property, leaving the assessment on intracounty property to the Assessor subject to equalization by the State Board of Equalization later.

While the assessment of 1914 resulted in several hundred lawsuits, and somewhat general complaint, it is interesting to note that the assessments made in 1915 and 1916, while bringing about perhaps the first even rough equalization of property values throughout the State, and while amply taking care of the State's revenue needs, produced only an insignificant number of complaints and no litigation except a few tax suits by the large nonresident corporations which have habitually resisted the efforts of the revenue department of the State to assess and tax them.

The direct cost of the Commission has been in the neighborhood of \$13,500 per year. This department, however, assumed the duties of two other state departments, viz, the State License and Bullion Tax Agent and the State Board of Assessors, the combined annual cost of which was \$6,000. The net cost of the Tax Commission to the State has, therefore, been \$7,500 per annum.

As the result of its activities equitable and satisfactory working arrangements have been perfected with most of the industries of the State looking to the elimination of the various schemes and devices theretofore used to evade taxes. Several hundred thousand acres of land, formerly escaping taxation altogether, have been placed upon the rolls, and the secondary milling and transportation companies, used to defeat the bullion tax, have been abolished. Property in excess of \$10,000,000, hitherto unassessed, was added to the roll, this being exclusive of any raises made on property for the purpose of pure equalization. It is obvious, therefore, that the Tax Commission has performed a decidedly useful function in our governmental affairs. Further, this Commission has, aside from the matter of equalization, been instrumental in placing upon the tax rolls sufficient property hitherto entirely escaping taxation to more than pay for its cost to the people of the State.

The following (Tables Nos. 1, 2, 3, and 4) show the result of actions taken by the State Board of Equalization during its 1915 session and the Nevada Tax Commission during its regular October meeting of 1915, held in accordance with section 6, chapter 153, Statutes 1915:

TABLE No. 1
Recapitulation of Changes in 1915 Assessment Roll by State Board of Equalization and Nevada Tax Commission

County	State Board of Equalization		Nevada Tax Commission	
	Increase	Decrease	Increase	Decrease
Churchill	\$13,597.50	-----	-----	\$10,951.00
Clark	125,705.50	-----	-----	68,240.00
Douglas	211,107.00	-----	-----	25,605.50
Elko	1,119,060.50	-----	\$9,957.00	-----
Esmeralda	-----	\$29,062.50	61,371.00	-----
Eureka	-----	120,905.00	-----	5,342.00
Humboldt	861,372.50	-----	21,826.00	-----
Lander	-----	130,160.00	3,552.00	-----
Lincoln	35,706.50	-----	-----	-----
Lyon	136,710.00	-----	-----	33,986.00
Mineral	-----	7,241.50	-----	-----
Nye	-----	7,194.28	130,768.33	-----
Ormsby	39,493.50	-----	-----	48,080.00
Storey	8,689.00	-----	-----	28,932.00
Washoe	1,572,980.50	-----	-----	292,489.00
White Pine	162,555.45	-----	1,138,959.00	-----
Totals	\$4,286,977.95	\$294,563.28	\$1,366,433.33	\$513,625.50
Less S. B. E. decrease	294,563.28	-----	-----	-----
Net S. B. E. increase	\$3,992,414.67	-----	-----	-----
Less N. T. C. decrease	-----	-----	\$513,625.50	-----
Net N. T. C. increase	-----	-----	\$852,807.83	-----

Net State Board of Equalization increase	\$3,992,414.67
Net Nevada Tax Commission increase	852,807.83
Total net increase	\$4,845,222.50

TABLE No. 2 — 1915

	Original real roll	Original personal collected	Estimated personal uncollected	Estimated bullion value	Original gross total	County board increase	County board decrease	Estimated original net roll
Churchill.....	\$6,911,320.96	140,413.97	---	\$300,000.00	\$7,351,734.93	\$10,211.11	---	\$7,361,946.04
Clark.....	6,396,936.00	31,065.00	---	1,000,000.00	7,427,000.00	---	---	7,427,000.00
Douglas.....	2,622,086.00	30,462.00	---	---	2,652,548.00	---	\$247,464.00	2,305,084.00
Elko (estimated)	23,800,000.00	750,000.00	---	---	29,550,000.00	50,000.00	---	29,600,000.00
Esmeralda.....	5,986,034.00	56,007.00	45,000.00	1,200,000.00	7,286,041.00	---	187,702.00	7,098,333.00
Eureka.....	6,436,026.00	53,000.00	5,000.00	---	6,493,026.00	---	79,340.00	6,413,686.00
Humboldt.....	19,849,000.00	156,000.00	156,000.00	160,000.00	20,309,000.00	---	23,460.00	20,306,540.00
Lander.....	4,767,460.76	86,694.00	---	---	4,853,054.76	---	33,505.00	4,819,549.76
Lincoln.....	6,098,563.00	151,477.00	---	---	6,250,040.00	---	58,960.00	6,191,080.00
Lyon.....	6,161,000.00	171,637.00	100,000.00	160,800.00	6,533,437.00	27,490.00	---	6,560,927.00
Mineral.....	3,698,665.96	43,396.00	96,000.00	---	3,838,060.96	---	---	3,838,060.96
Nye.....	6,566,927.00	159,159.00	180,000.00	2,000,000.00	8,806,086.00	---	56,000.00	8,750,086.00
Ormsby.....	1,467,604.00	108,000.00	1,600.00	---	1,577,204.00	17,007.00	---	1,594,211.00
Storey.....	1,773,274.66	58,161.60	---	---	1,831,436.16	---	34,655.00	1,796,781.16
Washoe.....	22,200,686.00	789,046.00	25,000.00	---	22,989,732.00	---	---	22,989,732.00
White Pine.....	9,320,046.00	73,698.00	---	2,500,000.00	11,913,746.00	---	200,000.00	11,713,746.00
Totals.....	\$136,922,620.33	\$2,666,104.47	\$577,600.00	\$7,310,800.00	\$147,667,124.80	\$104,708.11	\$929,066.00	\$146,842,766.91

TABLE No. 3 — 1915

	Estimated valuation	Budget requirements	From taxation	Other sources	Initial tax rate
Churchill	\$6,090,576.00	\$67,035.00	\$59,435.00	\$7,600.00	\$1.00
Clark	7,400,000.00	162,152.00	124,946.00	27,206.00	1.71
Douglas	2,422,435.00	51,865.88	41,665.88	10,200.00	1.72
Elko	25,000,000.00	200,500.00	167,900.00	32,600.00	.674
Esmeralda	7,000,000.00	151,820.00	121,530.00	30,290.00	1.881
Eureka	5,500,000.00	71,694.00	46,200.00	25,494.00	.84
Humboldt	19,800,000.00	285,300.00	206,100.00	79,200.00	1.05
Lander	4,500,000.00	67,000.00	46,300.00	20,700.00	1.01
Lincoln	5,300,040.00	67,270.00	39,220.00	28,050.00	.74
Lyon	7,300,000.00	138,725.00	116,800.00	21,925.00	1.60
Mineral	3,100,000.00	80,340.00	67,450.00	12,890.00	2.187
Nye	7,500,000.00	138,250.00	95,530.00	42,720.00	1.275
Ormsby	1,500,060.00	52,780.00	35,100.00	17,680.00	2.34
Storey	1,800,000.00	43,640.00	33,290.00	10,350.00	1.85
Washoe	22,500,000.00	265,900.00	166,500.00	99,400.00	.744
White Pine	12,000,000.00	215,000.00	192,000.00	23,000.00	1.60
Totals	\$138,713,051.00	\$2,049,271.88	\$1,559,966.88	\$489,305.00	

TABLE No. 4 — 1915

County	Final net roll	Budget county requirements from taxation	Initial county rate	Based on estimated valuation of	Final county rate
Churchill	\$7,364,592.54	\$59,435.00	\$1.00	\$6,090,576.00	^a \$0.79
Clark	7,484,465.50	124,946.00	1.71	7,400,000.00	^d 1.71
Douglas	2,490,595.50	41,665.88	1.72	2,422,435.00	1.69
Elko	30,729,017.50	167,900.00	.674	25,000,000.00	.55
Esmeralda	7,130,647.50	121,530.00	1.881	7,000,000.00	^a 1.35
Eureka	5,287,439.00	46,200.00	.84	5,500,000.00	^c .84
Humboldt	21,189,738.50	206,100.00	1.05	19,800,000.00	.98
Lander	4,692,941.76	46,300.00	1.01	4,500,000.00	1.00
Lincoln	5,226,796.50	39,220.00	.74	5,300,040.00	.76
Lyon	6,613,651.00	116,800.00	1.60	7,300,000.00	1.76
Mineral	3,830,809.45	67,450.00	2.187	3,100,000.00	1.787
Nye	8,904,660.05	95,530.00	1.275	7,500,000.00	1.08
Ormsby	1,575,624.50	35,100.00	2.34	1,500,000.00	2.34
Storey	1,776,528.16	33,290.00	1.85	1,800,000.00	1.85
Washoe	24,270,221.50	166,500.00	.744	22,500,000.00	^b .64
White Pine	13,020,260.45	192,000.00	1.60	12,000,000.00	1.48
Totals	\$151,587,989.41	\$1,559,966.88	-----	\$138,713,051.00	

^aThis final rate approved on telegraphic advice from District Attorney that County Commissioners had reduced budget sufficient to make it applicable.

^bThis rate does not meet budget requirements, but is as finally determined by County Commissioners, and is allowed to stand by the Tax Commission.

^cOn telegraphic information from county authorities that budget would be made conformable to initial rate of 84 cents, such rate is allowed to stand by the Tax Commission.

^dOrdered to \$1.68, but finally permitted to stand at \$1.71 on request from county authorities.

^eOrdered to 82 cents, but reduced to 79 cents by County Commissioners on reduction of budget and permitted to stand by Tax Commission.

Following is comparative recapitulation of land assessment for years 1914 and 1915, showing classification, acreage, assessment value and increase or decrease, by counties and for the State as a whole:

RECAPITULATION Comparative Statement of Privately Owned Lands by Classes for the State as a Whole

Land	Acres		Valuation		Average per acre		Percentage decrease in valuation 1915-1914
	1914	1915	1914	1915	1914	1915	
Alfalfa, grain, vegetable, and cultivated.....	137,949	161,510	\$7,946,818.00	\$6,193,223.00	\$53.25	\$38.35	15.70
Meadow.....	266,116	179,063	6,334,068.00	3,643,032.00	23.80	18.79	44.06
Pasture.....	513,750	904,603	4,678,357.00	3,106,866.00	14.89	10.20	32.14
Arable.....	53,320	440,948	239,616.00	2,679,461.00	4.49	6.50	*976.94
Grazing, mountain, and timber.....	2,896,876	2,428,734	7,221,604.00	4,898,561.00	3.01	2.02	32.16
Totals.....	3,168,009	3,514,758	\$25,720,363.00	\$20,321,123.00	\$8.11	\$5.78	20.90

*Increase.

NOTE FOR 1914—The classified acreage for Churchill, Lander, Ormsby, and Storey not available. Therefore the total (3,404,045 acres) is short 236,036 acres, which is total acreage for said counties. Also for the same reason the total valuation (\$27,848,626) is short \$2,123,263.

RECAPITULATION Comparative Statement of Privately Owned Lands by Counties

County	Acres		Valuation		Average per acre		Percentage decrease in valuation 1915 from 1914
	1914	1915	1914	1915	1914	1915	
Churchill.....	65,573	81,083	\$845,295.00	\$1,331,625.00	\$12.88	\$16.40	*57.53
Clark.....	146,706	135,804	1,634,020.00	796,388.00	6.72	6.11	4.51
Douglas.....	161,626	166,827	1,639,456.00	1,861,935.00	10.14	7.82	16.93
Eiko.....	1,179,740	1,284,032	7,747,378.00	6,202,340.00	6.56	4.86	19.94
Esmeralda.....	15,364	13,075	117,372.00	63,767.00	7.67	4.94	45.95
Eureka.....	146,005	146,696	1,611,738.00	1,041,567.00	10.51	7.10	31.11
Humboldt.....	581,832	606,777	6,008,783.00	3,136,361.00	10.32	5.25	48.14
Lander.....	138,603	142,530	1,109,469.00	1,019,316.00	8.00	7.17	10.40
Lincoln.....	124,537	120,896	1,234,405.00	1,056,890.00	9.93	8.73	11.10
Mineral.....	166,136	158,341	2,236,137.00	1,171,376.00	17.92	11.25	37.10
Nye.....	134,371	133,341	639,092.00	639,824.00	5.38	4.73	11.22
Ormsby.....	29,103	29,505	166,092.00	159,841.00	5.70	5.41	4.95
Storey.....	2,967	2,953	16,527.00	3,715.00	5.57	1.25	*51.80
Washoe.....	421,757	409,621	3,824,471.00	2,338,530.00	9.07	5.63	37.55
White Pine.....	150,580	161,767	808,940.00	434,470.00	5.33	2.69	49.96
Totals.....	3,404,040	3,514,758	\$27,848,626.00	\$20,321,123.00	\$8.18	\$5.78	27.03

*Increase

RECAPITULATION
Railroad Lands for State as a Whole
Central Pacific Railway

County	Acres		Valuation		Average per acre		Decrease in valuation 1915 from 1914	Percentage decrease in valuation 1915 from 1914
	1914	1915	1914	1915	1914	1915		
Churchill.....	378,896	407,013	\$781,806.00	\$816,784.00	\$2.06	\$2.00	*\$34,978.00	*4.47
Clark.....	1,716	1,716	8,575.00	9,575.00	6.00	1.56	5,900.00	68.80
Elko.....	1,966,619	1,244,536	3,236,578.00	2,296,575.00	2.64	1.84	739,993.00	28.96
Eureka.....	216,072	213,695	393,395.00	399,395.00	1.84	1.84	*76,000.00	*48.24
Humboldt.....	1,195,464	1,427,518	1,499,890.00	2,223,173.00	1.25	1.56	*723,494.00	*48.37
Lander.....	230,498	229,327	449,368.00	446,643.00	1.95	1.96	1,660.00	*26.57
Lincoln.....	118,813	117,868	393,340.00	288,847.00	3.30	2.46	104,493.00	
Ormsby.....	2,110	2,110	2,650.00	9,860.00	1.25	1.25		
Storey.....	73,341	72,787	91,676.00	90,985.00	1.25	1.25	691.00	75
Washoe.....	213,174	213,706	266,985.00	277,820.00	1.25	1.33	*10,835.00	*4.06
Totals.....	3,698,573	3,929,834	\$7,105,513.00	\$8,828,745.00	\$1.93	\$1.72	\$277,768.00	3.90

Western Pacific Railway

Elko.....	1,265	1,459	\$5,647.00	\$3,793.00	\$4.50	\$2.60	\$1,854.00	32.83
Humboldt.....	137	137	346.00	346.00	2.50	2.50		
Totals.....	1,392	1,596	\$5,992.00	\$4,139.00	\$4.30	\$2.59	\$1,854.00	30.94

*Increase

RECAPITULATION
Comparative Statement of All Lands, Comprising Privately Owned Lands and Railroad Lands

County	Acres		Valuation		Average per acre		Decrease in valuation 1914-1915	Percentage decrease in valuation 1914-1915
	1914	1915	1914	1915	1914	1915		
Churchill.....	444,409	488,086	\$1,627,101.00	\$2,143,409.00	\$3.66	\$4.34	*\$521,308.00	*32.03
Clark.....	147,422	157,520	842,606.00	1,793,063.00	6.72	5.07	53,542.00	5.17
Douglas.....	161,823	166,627	1,639,465.00	1,361,895.00	10.14	7.62	277,520.00	16.93
Elko.....	2,446,339	2,498,628	10,967,466.00	8,493,217.00	4.43	3.40	2,473,269.00	22.60
Esmeralda.....	15,364	13,076	117,972.00	63,767.00	7.67	4.64	34,206.00	46.96
Eureka.....	360,391	360,391	1,905,143.00	1,433,792.00	5.28	3.98	471,351.00	24.74
Humboldt.....	1,777,346	2,033,295	7,503,433.00	5,408,630.00	4.23	2.66	2,094,803.00	27.92
Lander.....	369,031	371,567	1,567,767.00	1,563,894.00	4.24	3.96	31,863.00	5.89
Lincoln.....	237,607	240,366	1,744,409.00	1,674,797.00	4.63	4.10	69,612.00	23.64
Lyon.....	243,943	245,333	2,623,497.00	1,674,797.00	10.79	9.16	948,700.00	37.51
Mineral.....	134,771	155,344	228,447.00	134,870.00	3.89	2.74	93,577.00	23.94
Nye.....	191,276	198,346	588,942.00	639,870.00	4.89	4.72	*67,928.00	*6.36
Ormsby.....	31,603	31,615	169,862.00	149,224.00	5.38	4.72	20,638.00	37.81
Storey.....	71,708	71,040	107,973.00	115,744.00	1.49	1.64	7,771.00	11.03
Washoe.....	625,476	629,627	4,009,460.00	2,668,350.00	6.43	4.28	1,458,110.00	34.36
White Pine.....	150,880	161,787	803,940.00	434,470.00	5.38	2.69	369,470.00	46.96
Grand totals.....	7,099,148	7,444,592	\$34,963,149.00	\$27,089,868.00	\$4.92	\$3.64	\$7,873,281.00	22.51

* Increase.

Following is recapitulation of livestock assessment for the State as a whole for the year 1915:

**RECAPITULATION
Of Live Stock as a Whole**

	Number	Average value per head	Valuation
Horses—Work	14,339	\$73.94	\$1,060,267.00
Horses—Saddle	4,909	40.00	196,378.00
Horses—Stock	18,710	23.09	431,972.00
Stallions	587	143.66	84,330.00
Brood mares	1,354	29.40	39,808.00
Mules—Work	1,649	73.65	121,453.00
Mules—Stock	781	27.43	21,426.00
Jacks	71	122.96	8,730.00
Jennies	43	16.05	690.00
Burros	632	9.83	6,212.00
Cattle—Stock and range	254,374	30.00	7,652,181.00
Cattle—Beef	4,765	30.00	146,810.00
Bulls	5,133	30.00	173,205.00
Cows	12,166	30.00	367,655.00
Sheep and bucks	794,840	3.50	3,117,212.00
Goats	592	3.50	2,089.00
Hogs	8,460	7.00	58,925.00
Pigs	7,850	3.50	27,486.00
Chickens	61,940	.35	21,758.00
Turkeys	1,414	1.00	1,414.00
Geese	81	1.00	81.00
Ducks	252	.50	127.00
Bees	7,374	*3.19	21,489.00
Total valuation			\$13,561,698.00

*Per stand.

**STATEMENT OF NET PROCEEDS OF MINES
For State as a Whole and by Counties for the Four Quarter-Years
Ending September 30, 1915**

Company	Tonnage	Gross yield	Deductions from gross yield	Net proceeds	Amount of tax
CHURCHILL COUNTY					
Nevada Hills Co.	69,191	\$337,103.36	\$315,928.02	\$22,095.70	\$274.22
Nevada Wonder M. Co.	58,124	764,312.27	400,824.37	363,487.90	4,243.79
Totals	127,315	\$1,101,415.63	\$716,752.39	\$385,583.80	\$4,518.01
CLARK COUNTY					
Yellow Pine M. Co.	14,689	\$585,599.24	\$123,039.23	\$462,560.01	\$7,492.21
Arden Plaster Co.	26,252				262.46
Goodsprings Anchor Co.	2,440	145,141.85	47,888.01	97,753.84	1,587.32
Empire Zinc Co.	6,542	378,878.79	104,687.93	230,879.73	4,437.49
Wells, Ray & Lund, lease ..	349	7,409.45	7,926.98		5.63
Nevada Lime and Plaster Co.	5,524				55.24
St. Anthony M. Co.	174	5,388.81	6,098.93	276.72	4.03
Bill Nye Mine	305	7,687.00	5,154.75	3,252.25	46.42
Alice Copper and Zinc M. Co.	207	4,220.29	4,386.91		
Lucy Gray Gold M. Co.	101	531.91	992.48		
O'Kelley & Munzberg	27	639.80	387.00	211.93	2.64
Babcock & Schouss	1	151.09	263.25		
Platinum Gold M. Co.	163	5,127.63	4,016.13	1,083.82	16.89
Campbell Estate				4,917.66	74.83
S. C. Root	84	4,855.91	3,983.11	872.80	12.77
Wadey & Federson	372	2,238.68	1,490.33	1,315.65	17.49
Campbell Estate Lease	468	4,862.57	4,860.88	1.69	.02
Goodsprings M. Co.	124	909.85		909.85	14.47
Goodsprings Dividend Co.		14,401.98	7,373.48	4,254.02	67.61
Monte Christo Mine		2,678.46		2,678.46	44.10
Doran & Zenzen	28	957.83	1,331.27		
Colorado-Nevada M. Co.		32,563.54	34,005.75	2,572.00	40.91
Henry Robbins	496	22,855.68	20,257.46	2,598.22	41.34
The Mobile Co.	716	38,572.37	21,780.50	16,791.87	266.97
Kansas-Nevada M. Co.	8	1,023.88	1,586.82		
W. S. Black	657	12,943.97	13,801.84		
P. S. McClanahan	74	5,435.70	4,789.34	746.36	12.07
D. T. Duncan	751	30,580.75	17,302.01	13,278.74	218.73

NET PROCEEDS OF MINES—Continued

Company	Tonnage	Gross yield	Deductions from gross yield	Net proceeds	Amount of tax
Clark & Pembroke	67	\$3,269.69	\$3,886.61		
J. T. Beckman	28		168.00		
Blossom Mine	152	3,030.00	4,118.99		
Lead Point Con. Co.	47	3,119.28	2,255.73	\$63.55	\$13.72
Jesse Knight	40	1,391.12	1,513.75		
J. Schummelfifening	35	1,400.00	1,200.00	140.00	3.18
Totals	60,921	\$1,327,867.12	\$450,047.47	\$898,292.13	\$14,738.54
ELKO COUNTY					
Elko Mining Company				\$16,822.22	\$223.90
ESMERALDA COUNTY					
Florence-Goldfield M. Co.	4,642	\$78,898.17	\$93,956.93	\$1,948.83	\$37.51
Goldfield Con. Mines Co.	370,471	4,053,964.36	2,215,044.58	1,838,919.78	33,714.89
Jumbo Extension M. Co.	18,440	924,526.40	455,297.25	469,229.22	8,178.34
Pittsburg-Silver Peak G. M. Co.	54,472	293,790.62	271,081.11	26,747.86	357.61
Theim & Stall	112	3,022.47	3,060.12		
McCabe & Cicala Lease	42	398.07	321.44	76.63	1.22
Witt & Brown Lease	1	44.29	13.58	30.71	.49
M. Brinati	1	36.14	129.35		
Goldfield Belmont M. Co.	38	4,202.14	3,374.92	827.22	10.97
Atlanta Mines Co.	1,354	25,641.06	59,808.55		
Justice Gold M. Co.	84	2,520.41	4,971.88		
Tonopah Divide M. Co.				231.80	3.55
Thorkilson & Brady	38	1,099.62	3,552.10		
McCabe Lease	7	712.95	850.06		
McCabe & Hanson Lease	33	1,214.32	1,115.10	99.22	1.33
Goldfield Combination Fraction				197.22	3.80
Sandstorm-Kendall Con. M. Co.				52.50	1.01
Dan Kusinar	17	669.91	1,743.28		
J. W. Dunfee	277	9,141.00	7,112.60	2,028.40	27.16
Totals	450,039	\$5,399,941.93	\$3,121,432.85	\$2,340,389.39	\$42,337.88
EUREKA COUNTY					
Buckhorn Mines Co.	100,442	\$341,155.68	\$318,197.96	\$32,777.29	\$268.93
Alkali Mines Co.	137	2,043.86	1,575.93	467.93	4.27
Diamond and Excelsior Co.	106	1,984.75	2,318.52		
Good Hope Mine	16	377.99	555.67		
Jackson Mine	55	2,340.40	2,041.95	298.45	2.74
Silver Lick Group	82	4,264.80	3,424.63	839.17	8.14
West M. Co.	10,490	47,263.86	49,079.98		
Williams Mine	80	2,378.03	2,428.07		
Bowman	15	678.61	507.51	71.10	.70
Mineral Hill Con. Mines	106	3,337.26	3,068.03	270.23	2.64
Wide West	11	1,085.02	875.70	209.30	2.05
California and Silver King	27	1,624.42	1,363.63	260.79	2.55
Cortez M. and Red. Co.	506	4,467.33	4,711.89		
Distinction Mine	36	2,655.02	2,207.24	447.78	4.38
Eureka Tunnel	21	655.05	655.05		
Lone Pine Mine	9	175.34	175.34		
Marne Mine	91	4,102.57	3,602.26	586.76	5.75
Nevada Dev. and M. Co.	16	647.27	557.25	90.02	.88
Oriental and Belmont	2	214.28	214.28		
Tenabo M. and M. Co.	157	4,024.69	9,708.26		
Union Mines Co.	959	24,053.63	56,978.09	5,356.75	52.50
Totals	113,414	\$449,529.84	\$464,347.24	\$41,675.57	\$355.53
HUMBOLDT COUNTY					
Seven Troughs Coalition	4,638	\$417,108.03	\$217,617.95	\$199,490.08	\$2,066.94
Rochester Buck and Charlie					20.38
Rochester Mines Co.	16,469	125,221.55	106,802.49	18,757.85	330.86
Hahn & Snyder	445	6,791.52	8,239.99		
Rochester Big Four M. Co.	5,185	128,219.01	115,386.47	15,694.35	184.61
Signal Peak Gold-Silver M. Co.					12.47
Seven Troughs M. Co.	54	3,249.19	9,478.78		67.39
Nevada-Packard M. Co.	757	38,457.94	44,610.39	7,077.97	89.69
National Mines Co.	14,311	151,828.29	126,642.02	33,077.64	378.49
Kromer & Hampton	338	14,806.78	12,541.69	2,265.09	22.92
Buck and Charlie Leasing Co.	321	12,393.04	8,676.70	3,616.34	32.12
Golconda Gold Ledge M. Co.	946	2,313.42	4,267.79		
Rochester Hills M. Co.	571	11,484.11	14,331.49	595.14	27.73
Mazuma Hills M. Co.					.51
Lincoln Hill M. & M. Co.	144	16,398.96	19,554.11		
D. & G. Mining Co.	372	5,099.73	5,802.45		12.16
G. B. Smith Lease	160	1,967.76	2,405.24	142.34	1.61
Rochester Gold Coin M. Co.	999	11,539.30	11,657.09		
Henderson & Nickerson	41	9,213.24	4,998.02	4,215.22	36.92
Buckskin National G. M. Co.	1	3,328.60	4,072.88		

NET PROCEEDS OF MINES—Continued

Company	Tonnage	Gross yield	Deductions from gross yield	Net proceeds	Amount of tax
Antelope Springs	34	\$217.92	\$176.08	\$42.29	\$3.87
Star Peak M. Co.	1,050	11,389.02	19,776.68		
Torville Rochester M. Co.	75	11,081.13	11,290.93		
Smoot & O'Donnell	1	40.45	42.30		
Swycaffer & Feeney	6	151.74	817.00		
E. Van Ness	3	73.28	369.37		
Feeney & Ott	3	244.38	965.64		
Goldworthy & Volcart	39	1,686.88	1,188.99	237.05	2.76
Springer & McWilliams	32	1,755.99	1,159.09	241.75	2.81
W. B. Nixon Lease	3	82.66	357.93		
Packard North Extension			2,910.65		
Nenzel Crown Point M. Co.			250.00		
A. Siensoop Lease	18	2,048.77	1,744.19	304.58	3.28
M. Gotisolo	4	61.29	471.04		
Butty Canyon Mine	49	5,486.40	4,398.18	1,088.22	11.75
Totals	\$47,069	\$993,689.38	\$763,008.52	\$226,845.91	\$3,305.77
LANDER COUNTY					
James Dahl Placer	30,200	\$84,310.26	\$53,163.62	\$31,146.64	\$378.27
Eagle Hovenden M. Co.		866.53	666.04	728.48	8.46
Totals	30,200	\$85,176.79	\$53,829.66	\$31,875.12	\$386.73
LINCOLN COUNTY					
Amalgamated Pioche M. & S. Co.	3,856	\$122,199.94	\$132,024.11	\$376.25	\$5.27
Amalgamated Pioche Co., Royalties					77.43
Prince Cons. M. & S. Co.	113,846	865,97.750	764,781.02	98,562.20	1,563.16
Totals	117,702	\$988,177.44	\$896,805.13	\$98,938.45	\$1,645.86
LYON COUNTY					
Pacific Portland Cement Co.	60,058				\$600.58
MINERAL COUNTY					
Nevada New Mines Co.	7,991	\$90,906.58	\$105,593.27		\$5.71
Belleville Tailings Association	22,183	57,587.60	51,000.13	\$6,588.47	114.57
Rosenberg & Williams	7	3,247.58	3,445.17	185.00	3.04
Aurora Cons. Mines Co.	121,974	411,214.68	438,020.07	11,297.58	191.11
Nevada Champion Copper Co.	362	6,055.50	6,000.43		
Last Hope	47	2,740.12	3,121.64		
Wilkerson & Roberts	2	2,344.45	2,417.19		
George Frost	10	1,882.62	2,638.84		
Al Amett & Co.	30	443.76	2,320.84		
Mount & Clark	50	700.94	1,054.75		
Backlin & Flinn	28	793.82	1,323.66		
Black Eagle M. Co.	1,428	12,132.76	12,330.05		
W. H. Shaffer	1	216.20	389.17		
May Flower Mine	56	655.76	674.81		
Baldwin Cyanide Plant	1,300	1,950.00	1,725.00	225.00	4.33
Nevada-Pacific Copper Co.					14.96
Lucky Boy Cons. Mines Co.	38	2,495.99	2,642.36		
Burns, S. & Blackburn	400	1,115.00	1,660.00		
Last Chance Claim	34	1,500.00	1,742.00		
Legal Advice Claim	16	1,090.44	1,135.35		
Golden Pen M. Co.	39	22,000.17	3,226.69	18,773.46	308.82
Davenport Ind. Leasing Co.	90	321.76	541.00		
Walsh & Racliff	983	14,374.90	14,490.66		
Never Sweat Lease	70	1,931.56	1,935.31		
T. M. T. Raborg					3.88
Pittsburg-Dolores M. Co.	4,367	32,635.22	33,477.40		
Totals	161,506	\$670,337.41	\$692,905.79	\$37,069.51	\$646.42
NYE COUNTY					
Mercury M. Co.	4,800	\$37,714.50	\$23,009.36	\$14,705.14	\$53.11
Buell-Patterson Lease	98	9,888.58	6,864.83	3,023.75	34.88
Tonopah North Star T. & D. Co.	907	10,801.34	17,024.09		
Tonopah Belmont Dev. Co.	181,449	2,556,871.31	1,401,218.14	1,155,743.17	16,852.37
Jim Butler Tonopah M. Co.	50,526	924,700.41	589,078.26	335,622.15	6,168.44
Tonopah Extension Co.	85,928	1,421,364.47	830,457.70	590,906.77	11,204.81
West End Cons. M. Co.	45,032	627,225.68	442,389.14	199,836.54	3,975.32
Halifax Tonopah M. Co.	3,983	58,018.43	127,905.65		
Davis Lease	200	4,134.31	4,104.35	29.97	.58
Nevada Cinnabar Co.	21,377	164,062.16	64,107.28	99,954.88	5,810.91
Round Mountain P. & W. Co., placer		22,224.09	19,913.27	2,306.82	26.52
Manhattan Cons. M. Co.	952	8,148.02	12,835.76		
Montana Tonopah Mines Co.	14,193	122,812.93	163,661.74	859.29	17.64

NET PROCEEDS OF MINES—Continued

Company	Tonnage	Gross yield	Deductions from gross yield	Net proceeds	Amount of tax
Tonopah M. Co.-----	145,408	\$1,876,439.01	\$1,221,398.60	\$655,040.41	\$12,348.50
Round Mountain M. Co.-----	73,575	450,381.76	359,896.32	92,298.49	1,299.69
Sunset Mining and Dev. Co.-----	7,793	29,504.77	36,823.48		
Totals -----	63,622	\$8,324,291.77	\$5,320,192.97	\$3,150,327.33	\$57,792.67
STOREY COUNTY					
Yellow Jacket C. P. & B. M. Co.-----	45,401	\$83,471.00	\$153,332.53		\$2.15
Con. Virginia M. Co.-----	1,405	8,552.36	20,420.88		
Techow-Waterhouse-----	2,169	5,672.57	5,808.12		
Comstock Phoenix M. Co.-----	1,986	19,074.25	27,027.25	\$544.16	9.19
Ophir Silver M. Co.-----	6,926	20,070.53	45,288.61		
Mexican G. & S. M. Co.-----	1,252	13,726.00	30,523.65		
Chas. Butters & Co., Ltd.-----	4,573	13,359.46	27,771.66		
Union Con. M. Co.-----	231	4,369.17	14,079.98		
Totals -----	63,943	\$170,295.34	\$324,252.68	\$544.16	\$11.84
WHITE PINE COUNTY					
Nevada Cons. Copper Co.-----	2,690,483	\$8,764,322.86	\$5,479,564.87	\$3,284,757.99	\$47,806.25
Giroux Cons. Mines Co.-----	49,948	175,265.06	117,806.63	57,458.43	841.81
Cons. Copper Mines Co., Royalties-----					8.42
Osterlund & Harwood-----	52	3,120.00	3,022.00	98.00	1.40
Totals -----	2,740,483	\$8,942,707.92	\$5,600,393.50	\$3,342,314.42	\$48,657.88

NOTE—Owing to the fact that each quarter-year is an independent tax computation period for net proceeds of mines and that cost deduction adjustments are not allowed under the law, the foregoing statement, as well as the recapitulation immediately following, has the appearance of being unreconcilable. This is due to the fact that statements are made up from four separate assessment periods, each standing on its own footing, and analyses of which are of record with the Nevada Tax Commission.

RECAPITULATION

County	Tonnage	Gross yield	Deductions from gross yield	Net proceeds	Amount of tax
Churchill-----	127,315	\$1,101,415.63	\$716,752.39	\$385,583.60	\$4,518.01
Clark-----	60,921	1,327,867.12	450,047.47	898,292.13	14,738.54
Douglas—None.					
Elko-----				16,822.22	223.90
Esmeralda-----	450,029	5,399,941.93	3,121,432.85	2,340,389.39	42,337.88
Eureka-----	113,414	449,529.84	464,347.24	41,675.57	355.63
Humboldt-----	47,069	993,689.38	763,003.52	286,845.91	3,305.77
Lander-----	30,200	85,176.79	53,829.66	31,875.12	386.73
Lincoln-----	117,702	988,177.44	896,805.13	98,938.45	1,645.86
Lyon-----	60,058				600.58
Mineral-----	161,518	670,337.41	692,905.79	37,069.51	646.42
Nye-----	636,226	8,324,291.77	5,320,192.97	3,150,327.38	57,792.67
Ormsby—None.					
Storey-----	63,944	170,295.34	324,252.68	544.16	11.84
Washoe—None.					
White Pine-----	2,740,483	8,942,707.92	5,600,393.50	3,342,314.42	48,657.88
Grand totals -----	4,608,879	\$28,453,430.57	\$18,408,963.20	\$10,630,677.86	\$176,221.11

See foot-note following statement immediately preceding this recapitulation.

The following recapitulation of 1916 budget data is compiled from county budgets duly certified to the Nevada Tax Commission by the Boards of County Commissioners of the several counties. In a few instances these figures were slightly modified by amended budgets submitted to and accepted by the Tax Commission prior to final action being taken, all of which appears in detail further on in this report.

COUNTY BUDGETS

County	Estimated valuation	County general requirements from taxation	District special requirements from taxation	Total requirements from taxation	Requirements from other sources	Grand total requirements	Initial county general tax rate
Churchill	\$7,000,000.00	\$82,456.00	\$8,515.25	\$70,971.25	\$17,800.00	\$88,771.25	\$0.896
Clark	7,484,465.00	136,593.00	8,530.00	145,123.00	22,250.00	167,373.00	1.86
Douglas	2,573,226.00	46,315.05	1,120.06	47,435.11	10,935.00	58,473.11	1.80
Elko	34,000,000.00	941,420.00	74,698.63	1,016,118.63	59,586.00	1,075,704.63	1.005
Esmeralda	7,330,647.00	117,610.00	33,197.00	150,807.00	23,690.00	174,497.00	1.653
Eureka	6,287,433.00	24,225.00	550.00	24,775.00	26,425.00	71,200.00	.86
Humboldt	24,065,000.00	224,350.00	35,207.00	259,557.00	49,490.00	309,047.00	.922
Lander	8,590,000.00	82,300.00	10,807.97	93,107.97	19,700.00	112,807.97	1.016
Lincoln	7,023,700.00	191,690.00	5,069.91	196,759.91	17,350.00	214,109.91	1.02
Lyon	4,000,000.00	109,434.00	16,342.16	125,776.16	13,900.00	139,676.16	1.57
Mineral	4,000,000.00	168,500.00		168,500.00	34,000.00	202,500.00	1.07
Nye	8,904,660.00	160,360.00	61,529.03	221,889.03	31,640.00	253,529.03	1.91
Ormsby	1,575,625.00	33,000.00	1,920.01	34,920.01	17,850.00	52,770.01	2.165
Storey	1,849,000.00	35,500.00	19,550.01	55,050.01	10,700.00	65,750.01	1.367
Washoe	97,000,000.00	186,550.00	63,090.88	249,640.88	110,150.00	359,790.88	1.69
White Pine	14,000,000.00	154,000.00	23,848.20	177,848.20	42,000.00	219,848.20	1.10
Totals	\$163,589,761.00	\$1,835,026.05	\$362,405.60	\$2,197,431.65	\$492,556.00	\$2,689,987.65	

RECAPITULATION
Of Final Assessment for 1916 by Classes and Counties
Cultivated Land (Private Ownership)

County	Acre- age	First class average per acre*	Assessment	Acre- age	Second class average per acre*	Assessment	Acre- age	Third class average per acre*	Assessment	Acre- age	Fourth class average per acre*	Assessment
Churchill	757	\$42.61	\$32,276.00	12,518	\$33.75	\$422,516.00	5,886	\$27.68	\$149,104.00	939	\$19.23	\$18,028.80
Clark							207	47.00	9,745.00	1,947	31.53	61,455.00
Douglas	3,892	80.00	311,360.00	3,969	64.00	254,016.00	4,113	48.00	197,424.00	1,519	32.00	48,608.00
Elko				275	60.00	16,500.00				24,576	32.00	786,422.00
Esmeralda							408	33.38	13,620.00	919	17.78	16,335.00
Eureka				104	60.00	6,240.00				2,917	30.00	86,783.00
Humboldt	1,426	80.00	113,824.00	11,587	60.00	711,420.00	10,240	45.00	460,800.00	10,737	30.00	322,110.00
Lander	7	80.00	560.00	21	60.00	1,260.00				2,604	30.00	78,120.00
Lincoln							314	40.00	12,560.00	1,060	30.00	31,790.00
Lyon				12,347	53.25	657,460.00	3,825	40.00	153,000.00	3,293	30.00	98,790.00
Mineral							947	35.00	33,145.00	923	25.00	23,075.00
Nye							2,734	38.75	105,905.00			
Ormsby	634	80.00	49,295.00	469	54.07	24,820.00						
Storey				820	50.00	15,975.00	55	33.45	1,950.00	40	25.00	1,000.00
Washoe	8,070	80.00	645,520.00	9,604	56.20	538,740.00	1,710	33.90	57,950.00	8,304	32.00	211,701.00
White Pine												
Totals	14,786	\$77.96	\$1,152,835.00	51,474	\$51.46	\$2,648,947.00	29,989	\$39.92	\$1,195,203.00	59,778	\$29.94	\$1,784,247.80

*Representing equity only.

Meadow Land (Private Ownership)

County	Acres	First class average per acre*	Assessment	Acres	Second class average per acre*	Assessment	Acres	Third class average per acre*	Assessment	Acres	Fourth class average per acre*	Assessment
Churchill				1,028	\$17.74	\$18,240.00						
Clark				2,141	32.00	68,512.00						
Douglas	2,778	\$48.00	\$133,344.00	108,314	24.00	2,599,531.00						
Elko				128	16.80	2,150.00						
Esmeralda				7,694	19.50	149,612.00						
Eureka				42,011	15.97	670,935.00						
Humboldt				4,878	16.00	78,048.00						
Lander				1,440	29.70	42,768.00						
Lincoln				1,105	22.65	25,025.00						
Lyon				1,755	20.17	35,400.00						
Mineral				6,293	20.10	126,525.00						
Nye												
Ormsby												
Storey												
Washoe	6,845	48.00	\$328,560.00	4,249	32.00	135,968.00						
White Pine				6,209	11.84	73,537.00						
Totals	9,623	\$48.00	\$461,904.00	187,245	\$21.43	\$4,012,185.50						

Pasture Land (Private Ownership)

Churchill	2,404	\$15.74	\$37,736.80	7,188	\$8.62	\$61,896.00						
Clark				709	8.00	5,678.00						
Douglas	9,896	27.50	272,280.00	7,200	12.00	86,394.00						
Elko				96,803	10.29	996,099.00						
Esmeralda				1,124	9.56	10,744.00						
Eureka	12,182	13.50	164,295.00	33,810	9.00	304,408.00						
Humboldt				70,287	7.42	521,717.00						
Lander				17,133	8.83	151,342.00						
Lincoln	363	15.00	5,445.00	2,834	10.00	28,340.00						
Lyon	11,133	16.33	181,890.00	15,853	12.50	198,162.00						
Mineral				1,580	10.00	15,800.00						
Nye				4,467	12.41	54,184.00	2,943	\$5.34	\$12,513.00			
Ormsby	235	15.00	3,525.00	304	9.89	3,005.00						
Storey	4	20.00	80.00									
Washoe	5,263	31.07	163,510.00									
White Pine				20,710	16.65	344,940.00	8,337	6.60	55,029.00			
Totals	41,620	\$19.95	\$828,706.80	280,002	\$9.94	\$2,782,709.00	10,680	\$6.32	\$67,542.00			

Arable Land (Private Ownership)

Churchill	2,936	\$10.53	\$31,108.00	6,132	\$7.95	\$48,972.00	14,776	\$6.28	\$92,740.00	3,180	\$3.85	\$12,284.00
Clark	580	18.74	10,857.00	13,008	10.57	137,584.00	23,175	6.58	152,535.00	68,565	2.78	191,895.00
Douglas							12,916	4.10	52,733.00			
Elko												
Emeralda												
Eureka	1,123	18.32	20,574.00	6,423	11.45	73,545.00	23,869	5.89	139,681.00			
Humboldt							44,640	4.24	189,381.64			
Lander												
Lyon	7,788	10.00	77,880.00	29,316	6.00	175,996.00	20,541	3.50	71,893.00			
Mineral							320	6.57	21,000.00			
Nye				753	7.00	5,271.00						
Ormsby	601	11.47	6,892.00				1,661	5.85	9,717.00			
Storey							6	5.00	30.00			
Washoe	720	11.59	8,350.00	2,540	7.69	19,155.00	165	5.86	950.00	17	3.50	45.00
White Pine												
Totals	13,748	\$11.32	\$155,661.00	58,172	\$7.92	\$480,523.00	142,069	\$5.14	\$730,660.64	71,762	\$2.85	\$204,224.00

Grazing Land (Private Ownership)

Churchill	7,307	\$10.00	\$73,084.00									
Clark	243	7.78	1,889.00									
Douglas												
Elko				11,384	\$2.00	\$22,630.00						
Emeralda	718	8.07	5,904.00	556,987	3.43	1,909,631.00						
Eureka	71,880	4.56	325,766.00	18,125	3.00	54,375.00						
Humboldt				337,162	3.00	1,005,141.00						
Lander												
Lyon				9,376	2.94	27,631.50						
Mineral	160	5.00	800.00									
Nye				113,164	2.80	317,100.78						
Ormsby	323	6.50	2,100.00	1,505	3.90	5,869.00						
Storey	155	5.00	775.00	229	2.10	480.00						
Washoe				211,387	2.88	597,648.00						
White Pine				73,127	3.00	219,380.00						
Totals	80,736	\$5.08	\$410,318.00	1,332,286	\$3.12	\$4,159,896.28						

REPORT OF NEVADA TAX COMMISSION

Mountain Land (Private Ownership)

County		Acreage per Acre	Average Assessment
Churchill	13,747	\$1.27	\$17,539.00
Clark	13,096	1.37	17,964.00
Douglas	109,202	1.25	136,753.00
Elko	508,269	1.72	874,223.00
Esmeralda	9,401	2.29	21,565.00
Eureka			
Humboldt	78,773	1.25	98,491.00
Lander	11,750	1.25	14,688.00
Lincoln	20,320	1.25	25,400.00
Lyon	27,078	1.25	33,847.00
Mineral	52,591	1.25	66,113.00
Nye	6,075	1.46	8,894.87
Ormsby	25,892	2.55	66,173.00
Storey	1,240	1.35	1,673.00
Washoe	118,803	1.79	210,298.00
White Pine	58,645	1.25	73,306.00
Totals	1,054,882	\$1.58	\$1,666,917.87

Special Land (Private Ownership)

Churchill	1,689	\$55.47	\$93,680.00
Clark	9,439	9.56	90,330.00
Douglas			
Elko	1,031	16.00	16,496.00
Esmeralda	2,449	2.39	5,810.00
Eureka			
Humboldt	112	3.95	442.00
Lander	61,181	7.78	475,997.12
Lincoln	37	51.50	1,905.00
Lyon	4,004	15.64	62,632.00
Mineral	1,719	4.49	7,710.00
Nye	156	40.00	6,240.00
Ormsby			
Storey	28	190.71	5,340.00
Washoe	33,437	2.34	78,223.00
White Pine			
Totals	115,282	\$7.32	\$844,805.12

Railroad Land

Churchill	407,093	\$2.06	\$836,209.07
Clark			
Douglas			
Elko	1,206,980	2.10	2,531,369.00
Esmeralda			
Eureka	213,695	2.05	435,326.00
Humboldt	1,516,094	1.58	2,421,425.00
Lander	229,877	2.15	495,028.08
Lincoln	78,650	3.98	312,775.00
Lyon	38,858	1.14	44,382.00
Mineral			
Nye			
Ormsby	2,110	2.00	4,220.00
Storey	72,729	1.51	109,996.71
Washoe	216,700	1.73	375,665.00
White Pine			
Totals	3,982,786	\$1.90	\$7,569,395.86

GENERAL LAND RECAPITULATION

First-class cultivated	14,786	\$77.96	\$11,528,835.00
Second-class cultivated	51,474	51.46	2,648,947.00
Third-class cultivated	29,939	39.92	1,195,203.00
Fourth-class cultivated	59,778	29.84	1,784,247.80
First-class meadow	9,623	48.00	461,904.00
Second-class meadow	187,245	21.43	4,012,185.50
First-class pasture	41,520	19.95	828,706.80
Second-class pasture	280,002	9.94	2,782,709.00
Third-class pasture	10,680	6.32	67,542.00
First-class arable	13,748	11.32	155,661.00
Second-class arable	58,172	7.92	460,523.00
Third-class arable	142,069	5.14	730,660.64
Fourth-class arable	71,762	2.85	204,224.00
First-class grazing	80,736	5.08	410,318.00
Second-class grazing	1,332,386	3.12	4,159,886.28
Mountain land	1,054,882	1.58	1,666,917.87
Special land	115,282	7.33	844,805.12
Railroad land	3,982,786	1.90	7,569,395.86
Totals	7,536,870	\$4.13	\$31,136,671.87

RECAPITULATION FINAL LIVESTOCK ASSESSMENT, 1916^a

County	Cattle		Horses		Mules, jacks, jennies, burros	
	Number	Assessed	Number	Assessed	Number	Assessed
Churchill	7,314	\$241,362.00	2,745	\$141,731.00	512	\$24,137.00
Clark	1,512	49,396.00	509	20,460.00	39	2,065.00
Douglas	10,382	342,606.00	1,450	73,605.00	89	4,635.00
Elko	112,564	3,719,177.00	13,182	626,324.00	559	28,251.00
Esmeralda	1,423	46,969.00	268	11,770.00	17	800.00
Eureka	13,130	433,290.00	1,833	66,860.00	282	11,470.00
Humboldt	49,878	1,646,374.00	6,008	250,405.00	515	20,280.00
Lander	15,645	516,285.00	1,830	67,130.00	167	6,365.00
Lincoln	13,200	435,619.00	944	46,605.00	67	2,251.00
Lyon	8,023	264,759.00	2,004	114,890.00	127	5,705.00
Mineral	2,716	89,628.00	457	23,630.00	94	3,810.00
Nye	21,990	725,670.00	1,949	76,523.00	137	6,250.00
Ormsby	561	18,513.00	353	14,572.00	13	570.00
Storey	115	3,795.00	154	8,220.00	3	200.00
Washoe	17,342	574,553.00	3,886	189,226.00	479	20,860.00
White Pine	9,350	308,550.00	1,961	70,988.00	116	4,120.00
Totals	285,145	\$9,416,637.00	38,533	\$1,801,949.00	3,216	\$141,799.00

^a Does not include estimated personal uncollected at time of segregation of roll.

RECAPITULATION FINAL LIVESTOCK ASSESSMENT, 1916*

County	Hogs, pigs		Sheep, bucks, goats		Poultry		Stands of bees	
	Number	Assessed	Number	Assessed	Number	Assessed	Number	Assessed
Churchill	2,246	\$13,616.00	40,784	\$163,136.00	7,613	\$3,526.00	1,069	\$4,396.00
Clark	425	1,996.00	20,655	2,620.00			468	1,872.00
Douglas	1,186	6,491.00	20,151	80,604.00	4,013	1,605.70	350	1,400.00
Elko	1,856	11,075.00	220,042	884,296.00	5,639	2,265.00	386	1,544.00
Esmeralda	94	536.00	100	400.00	250	100.00		
Eureka	97	749.00	89,778	159,112.00				
Humboldt	2,379	14,118.00	168,545	674,180.00	7,544	3,085.00	1,012	4,048.00
Lander	284	1,797.00	41,668	166,672.00	1,072	449.90		
Lincoln	467	2,696.00	17,907	71,628.00	200	80.00		
Lyon	4,092	20,217.00	33,176	132,758.00			1,472	5,888.00
Mineral	414	2,317.50	28,800	115,200.00	1,219	521.60		
Nye	967	6,201.50	27,180	108,720.00	2,852	1,162.20		
Ormsby	288	1,391.00	27,400	1,600.00	3,576	1,454.00	10	40.00
Storey	56	355.00			1,100	440.00	609	3,202.00
Washoe	1,106	7,150.00	153,988	634,500.00	11,789	4,699.00	3	12.00
White Pine	873	6,169.00	90,045	360,180.00	4,896	1,986.00		
Totals	16,810	\$96,874.00	883,219	\$3,505,576.00	51,713	\$21,364.40	5,409	\$23,402.00

*Does not include estimated personal uncollected at time of segregation of roll.

RECAPITULATION OF FINAL MISCELLANEOUS ASSESSMENT, 1916^a

County	Railroads	Other public utilities	Automobiles	Motorcycles	Patented mining claims	Mine improvements and mills	Merchandise	Banks
Churchill	\$2,930,613.00	\$294,511.51	\$53,280.50	\$380.00	\$117,000.00	\$99,137.60	\$111,625.00	\$47,638.00
Clark	4,631,369.00	228,034.52	86,158.00	-----	111,690.00	79,566.00	51,115.00	23,205.00
Douglas	80,000.00	43,874.42	47,180.00	-----	5,500.00	-----	62,990.00	57,800.00
Elko	14,848,867.00	862,047.99	136,416.00	-----	166,550.00	-----	212,125.00	189,768.00
Emeralda	1,736,765.55	2,188,370.74	55,681.50	-----	349,925.00	60,365.00	58,935.00	76,000.00
Eureka	2,906,902.00	172,261.37	21,460.00	100.00	94,410.00	178,170.00	44,200.00	-----
Humboldt	11,581,120.00	784,295.44	91,366.00	-----	96,500.00	189,285.00	201,620.00	404,858.00
Lander	2,147,796.00	209,816.46	44,225.50	-----	118,132.00	166,560.00	57,510.00	29,600.00
Lincoln	4,665,010.00	153,689.04	13,730.00	-----	238,280.00	108,395.00	66,830.00	12,010.00
Lyon	2,650,962.00	250,433.81	47,965.00	-----	133,875.00	523,862.00	98,925.00	57,669.00
Mineral	2,652,408.00	319,775.00	44,569.50	-----	132,101.70	350,465.00	39,300.00	-----
Nye	865,224.00	1,711,762.41	122,508.70	125.00	246,420.00	1,693,569.84	113,538.00	86,351.20
Ormsby	240,300.00	210,707.38	35,635.00	100.00	-----	2,780.00	70,250.00	-----
Storey	665,420.00	219,592.72	18,723.00	750.00	25,625.00	397,411.00	36,600.00	14,500.00
Washoe	7,075,649.00	2,066,528.26	160,065.00	50.00	23,240.00	9,550.00	327,540.00	1,453,800.00
White Pine	2,190,278.00	214,063.31	86,190.00	230.00	324,165.00	4,523,927.25	851,076.00	144,000.00
Totals	\$61,948,773.55	\$9,889,784.38	\$1,064,133.70	\$1,735.00	\$2,187,843.70	\$9,267,296.69	\$2,403,179.00	\$2,695,486.20

^a Does not include estimated personal uncollected at time of segregation of roll.

RECAPITULATION OF FINAL MISCELLANEOUS ASSESSMENT, 1916^a

County	Town prop- erty—Real	Town property— Improved	Other town property— Personal	Country property— Improved	Other country property— Personal	Water rights	Pipe lines
Churchill	\$281,638.40	\$394,655.00	\$74,895.00	\$217,634.40	\$138,500.00		
Clark	312,936.00	402,793.00	70,117.00	21,237.00	22,776.00		
Douglas	163,580.00		6,280.00	121,706.00	44,360.00		\$3,230.00
Elko	643,169.00	843,213.00		414,643.00	446,015.00		
Esmeralda	136,286.00	370,696.00	46,749.60	23,635.00	2,746.00		
Eureka	21,760.00	94,455.00	16,500.00	39,060.00	12,000.00		
Humboldt	620,136.00	837,216.00	16,478.00	213,100.00	82,572.00	\$3,900.00	9,250.00
Lander	88,083.13	159,600.00	156,195.50	106,677.60	171,682.50	14,000.00	5,350.00
Lincoln	39,727.50	142,573.00	39,614.00	130,778.00	28,556.50		
Lyon	136,864.00	288,730.00	35,890.00	111,436.00	85,323.00		4,200.00
Mineral	46,701.25	78,020.00	17,738.00	38,610.00	11,735.00	200.00	
Nye	946,275.36	712,150.50	146,543.28	310,236.00		40,000.00	
Ormsby	178,998.00	478,140.00	88,556.00	31,432.00	7,532.00		
Storey	139,893.00	178,345.00	40,551.00	31,132.00	2,955.00	4,800.00	
Washoe	4,907,967.00	4,780,755.67	555,431.00	5,875,302.00	115,367.00		163,100.00
White Pine	347,160.00	529,775.00	129,256.00	111,446.00	49,649.00		
Totals	\$8,308,085.13	\$10,179,441.17	\$1,502,171.88	\$2,172,865.00	\$1,222,362.10	\$63,500.00	\$185,130.00

^a Does not include estimated personal uncollected at time of segregation of roll.

b Includes town property—Improvements.

c Includes other town property—Personal.

d Includes pipe lines.

e Includes other country property—Personal.

RECAPITULATION
Of Personal Uncollected and Actual and Estimated Net Proceeds of Mines, 1916

County	Livestock	Automobiles	Motorcycles	Mine improve- ments and mills	Merchandise	Town property— Improved	Other town property— Personal	Country property— Improved	Other country property— Personal	Bullion value
Churchill	\$1,000.00	\$800.00				\$1,500.00	\$1,000.00	\$700.00	\$1,200.00	\$825,607.80
Clark	5,000.00						10,000.00		15,000.00	692,987.45
Douglas (none)										
Elko	48,273.00	4,086.00			595.00			9,510.00	8,148.00	65,421.00
Esmeralda	7,066.00	9,516.00	325.00	2,130.00	17,230.00	1,890.00	2,565.00	2,256.00	70.00	589,820.45
Eureka										9,847.00
Humboldt	40,000.00	8,000.00	100.00		15,000.00		2,000.00		500.00	300,000.00
Lander		500.00		1,000.00						
Lincoln (none)										
Lyons	10,000.00						30,000.00		35,000.00	60,565.00
Mineral	65,000.00	5,000.00		20,000.00	5,000.00	5,000.00	1,000.00	1,000.00	1,000.00	402,826.77
Nye	34,987.40	46,464.00	250.00	2,000.00	48,709.00	19,860.00	618,820.00	2,550.00		2,018,083.61
Ormsby	166.00	1,870.00					80,991.00			
Storey		660.00		200.00						
Washoe	50,000.00				200,000.00		161,875.00		100,000.00	82,017.64
White Pine	4,904.00	3,745.00					2,460.00			
Totals	\$266,425.40	\$80,591.00	\$675.00	\$25,330.00	\$286,534.00	\$27,760.00	\$310,711.00	\$18,015.00	\$160,918.00	\$16,169,670.93

* Arbitrary segregation made by Tax Commission.

b Includes other country Property—Personal.

GENERAL RECAPITULATION, 1916

Land (acreage).....	\$31,136,671.87	17.6%
Live stock.....	15,006,601.40	8.6%
Railroads.....	61,948,723.55	35.1%
Other public utilities.....	9,889,784.58	5.6%
Motor vehicles.....	1,063,868.70	.6%
Patented mining claims.....	2,187,843.70	1.2%
Mine improvements and mills.....	9,267,296.69	5.2%
Merchandise.....	2,403,179.00	1.5%
Banks.....	2,595,486.20	1.5%
Town property—Real.....	8,308,095.13	4.7%
Town property—Improvements.....	10,179,441.17	5.8%
Other town property—Personal.....	1,502,171.88	.8%
County property—Improvements.....	2,172,865.00	1.2%
Other county property—Personal.....	1,222,362.10	.7%
Pipe lines and water rights.....	248,630.00	.1%
Estimated personal uncollected.....	1,174,949.40	.7%
Estimated bullion value.....	16,169,670.93	9.1%
Total.....	\$176,477,681.10	100.0%
Final assessment value as determined by recapitulation of final total county rolls.....	175,734,685.02	
Apparent excess*.....	\$742,896.08	

*This apparent excess is due to widows' exemption and blanket decreases allowed for the purpose of effecting equalization and which could not be tied to any particular class or classes of property.

RECAPITULATION

Of 1916 Tax Rolls as Brought in by County Assessors

County	Original real roll	Original personal roll	Estimated personal uncollected	Estimated bullion value	Original net roll
Churchill.....	\$7,085,964.27	\$108,486.50	\$6,200.00	\$825,607.80	\$7,976,258.57
Clark.....	6,972,484.22	75,571.00	30,000.00	692,987.45	7,771,042.67
Douglas.....	2,702,934.20	28,463.00	-----	-----	2,731,397.20
Elko.....	33,360,075.00	473,144.00	70,562.00	65,421.00	33,969,202.00
Esmeralda.....	6,264,491.90	62,286.10	43,066.00	589,320.45	6,959,664.45
Eureka.....	5,842,201.00	88,729.00	-----	9,847.00	5,940,777.00
Humboldt.....	24,387,108.00	321,522.00	65,600.00	300,000.00	25,074,230.00
Lander.....	5,334,798.04	81,764.50	1,500.00	-----	5,418,062.54
Lincoln.....	6,114,201.00	92,062.63	-----	-----	6,206,263.63
Lyon.....	7,064,559.00	57,248.00	75,000.00	60,545.00	7,257,352.00
Mineral.....	4,103,973.44	55,117.50	103,000.00	402,326.77	4,664,917.71
Nye.....	7,395,786.55	265,211.20	173,150.40	2,018,083.61	9,852,231.76
Ormsby.....	1,524,306.00	71,641.00	83,027.00	-----	1,678,974.00
Storey.....	1,800,727.56	30,545.50	860.00	82,017.64	1,914,150.70
Washoe.....	26,183,049.00	388,125.00	511,875.00	-----	27,083,049.00
White Pine.....	10,520,420.61	110,527.00	11,109.00	*11,122,494.21	21,764,550.82
Totals.....	\$156,607,079.79	\$2,310,443.93	\$1,174,949.40	*\$16,169,650.93	\$176,262,124.05

* County Commissioners and District Attorney contend this is between \$2,000,000 and \$3,000,000 too high account overestimate of bullion value.

RECAPITULATION

Of Accepted Budget Valuations, Requirements and Initial Tax Rates for 1916

County	Estimated valuation	Budget requirements	From taxation	Other sources	Initial tax rate
Churchill.....	\$7,000,000.00	\$80,256.00	\$62,456.00	\$17,800.00	\$0.896
Clark.....	7,484,465.00	146,093.00	123,843.00	22,250.00	1.68
Douglas.....	2,573,226.00	57,253.05	46,318.05	10,935.00	1.80
Elko.....	34,000,000.00	401,006.00	341,420.00	59,586.00	1.005
Esmeralda.....	7,130,647.00	141,300.00	117,610.00	23,690.00	1.653
Eureka.....	5,287,438.00	70,660.00	44,225.00	26,435.00	.85
Humboldt.....	24,605,000.00	276,020.00	228,530.00	49,490.00	.93
Lander.....	5,150,000.00	72,000.00	52,300.00	19,700.00	1.015
Lincoln.....	6,028,700.00	69,918.00	52,568.00	17,350.00	.88
Lyon.....	7,000,000.00	128,404.00	109,454.00	18,950.00	1.57
Mineral.....	4,400,000.00	89,108.00	75,108.00	14,000.00	1.707
Nye.....	8,904,660.00	202,000.00	160,360.00	41,640.00	1.81
Ormsby.....	1,575,625.00	51,600.00	33,710.00	17,890.00	2.165
Storey.....	1,850,000.00	46,500.00	35,800.00	10,700.00	1.937
Washoe.....	27,000,000.00	296,500.00	186,350.00	110,150.00	.69
White Pine.....	14,000,000.00	196,000.00	154,000.00	42,000.00	1.10
Totals.....	\$163,989,761.00	\$2,324,608.05	\$1,822,052.05	\$502,556.00	

RECAPITULATION
Of County Valuations and Tax Rates with Increases or Decreases Ordered by the State Board of Equalization
and Nevada Tax Commission for 1916

County	Estimated valuation	Original county valuation	S. B. of E. increase	S. B. of E. decrease	Tax Commission increase	Tax Commission decrease	Final valuation	Budget required from taxation	Initial tax rate	Final tax rate
Churchill	\$7,000,000.00	\$7,976,258.57	\$6,105.89	\$23,060.00		\$5,319.38	\$7,977,045.08	\$62,456.00	\$0.896	\$0.79
Clark	7,484,468.00	7,771,042.67				24,827.70	7,723,154.97	123,843.00	1.68	1.61
Douglas	2,673,228.00	2,731,397.23	4,500.00			8,467.58	2,727,429.62	46,318.05	1.80	1.70
Elko	34,000,000.00	33,969,202.00	30,882.00			29,832.01	33,970,251.99	341,420.00	1.005	1.006
Esmeralda	7,130,647.00	6,969,654.45		14,159.45		146,687.26	6,796,847.74	117,610.00	1.663	1.74
Eureka	6,287,438.00	5,940,777.00		103,573.00		22,334.63	5,814,869.37	44,225.00	0.86	0.86
Humboldt	24,605,000.00	25,074,230.00		320,987.39		34,815.17	24,718,427.44	226,630.00	0.93	0.92
Lincoln	6,150,000.00	6,418,062.54		6,655.15		5,745.54	6,405,663.85	52,300.00	1.015	0.97
Lander	6,028,700.00	6,206,263.63		3,500.00		10,749.59	6,192,014.04	52,068.00	0.88	0.86
Lyon	7,000,000.00	7,257,352.00				19,022.19	7,244,846.81	109,454.00	1.57	1.52
Mineral	4,400,000.00	4,664,917.71				32,770.34	4,665,397.37	76,108.00	1.707	1.637
Nye	8,904,680.00	9,852,231.76		36,480.46		30,713.01	9,735,733.29	160,360.00	1.81	1.66
Ormsby	1,875,625.00	1,675,974.00		10,600.00		36,632.62	1,631,741.38	33,710.00	2.165	2.10
Storey	1,850,000.00	1,914,150.70		375.00		58,473.46	1,856,052.24	36,800.00	0.937	0.80
Washoe	27,000,000.00	27,083,049.00		27,367.00		158,537.74	26,924,511.26	156,350.00	0.69	0.69
White Pine	14,000,000.00	\$21,764,550.82				468,460.50	\$22,234,756.57	154,000.00	1.10	0.75
Totals	\$163,989,761.00	\$176,262,124.05	\$1,020,605.14	\$546,380.45		\$1,001,663.72	\$175,734,685.02	\$1,822,052.05		

^aOn showing that estimated receipts from other sources than direct taxation were excessive this final rate was authorized.

^bOn showing that estimated personal uncollected and bullion value were excessive this final rate was authorized.

^cOn showing that estimated bullion value was excessive this final rate was authorized.

^dCounty Commissioners and District Attorney contend these amounts are between \$2,000,000 and \$3,000,000 too high, account overestimate of bullion value.

COMPARATIVE STATEMENT
Of County Valuations and Tax Rates for Years 1915 and 1916

County	1915 final val- uation	1916 final val- uation	Increase	Decrease	Per cent	1915 final tax rate	1916 final tax rate	Per cent
Churchill.....	\$7,364,592.54	\$7,977,045.06	\$612,452.54	-----	8.3	\$0.79	\$0.79	5.9†
Clark.....	7,484,465.50	7,723,154.37	238,689.47	-----	3.2	1.61	1.61	6*
Douglas.....	2,490,595.50	2,727,429.92	236,834.12	-----	9.5	1.70	1.70	100.0*
Elko.....	30,729,017.50	33,970,261.99	3,241,244.49	-----	10.6	.55	1.005	29.0*
Esmeralda.....	7,130,647.50	6,798,847.74	-----	\$331,799.76	4.6†	1.35	1.74	1.2*
Eureka.....	5,287,439.00	5,814,869.37	527,430.37	-----	10.0	.84	.85	1.2*
Humboldt.....	21,189,738.50	24,718,427.44	3,528,688.94	-----	16.6	.98	.92	6.1†
Lander.....	4,692,941.76	5,405,663.55	712,722.09	-----	15.2	1.00	.97	8.0†
Lincoln.....	5,226,796.50	6,192,014.04	965,217.54	-----	18.5	.55	.55	11.9*
Lyon.....	6,613,651.00	7,244,545.81	630,894.81	-----	9.5	1.76	1.62	13.1†
Mineral.....	3,830,809.45	4,695,997.37	865,187.92	-----	21.8	1.787	1.637	8.4†
Nye.....	8,904,660.05	9,735,033.29	830,373.24	-----	9.3	1.08	1.65	52.8*
Ormsby.....	1,575,624.50	1,631,741.38	56,116.88	-----	3.6	2.34	2.10	10.2†
Storey.....	1,776,528.16	1,898,052.24	121,524.08	-----	6.8	1.85	1.90	2.7*
Washoe.....	24,270,221.50	25,996,944.26	1,726,722.76	-----	11.2	.64	.69	7.8*
White Pine.....	13,020,260.45	*22,234,756.57	9,214,496.12	-----	70.3	1.48	.75	50.0†
Totals.....	\$151,587,989.41	*\$175,734,685.02	\$24,478,496.37	\$331,799.76	15.9	-----	-----	-----

*County Commissioners and District Attorney contend this is between \$2,000,000 and \$3,000,000 too high, account overestimate of bullion value. †Increase. ‡Decrease.

COMPARATIVE STATEMENT
Of County Budget Requirements for Years 1915 and 1916

County	1915 budget from taxation	1916 budget from taxation	Per cent	1915 budget other sources	1916 budget other sources	Per cent	1915 budget total	1916 budget total	Per cent
Churchill	\$59,435.00	\$62,456.00	5.1*	\$7,600	\$17,800	134.3*	\$67,035.00	\$80,256.00	19.8*
Clark	124,946.00	123,943.00	1.0†	27,206	22,250	18.2†	152,152.00	146,093.00	4.0†
Douglas	41,665.88	46,318.05	11.2*	10,200	10,935	7*	51,865.88	57,253.05	10.4*
Elko	167,900.00	341,420.00	103.3*	32,600	59,596	82.8*	200,500.00	401,006.00	100.0*
Esmeralda	121,530.00	117,610.00	3.2†	30,290	23,690	21.8†	151,820.00	141,300.00	6.9†
Eureka	46,200.00	44,225.00	4.3†	25,494	26,425	3.6*	71,694.00	70,650.00	1.6†
Humboldt	206,100.00	226,530.00	9.9*	79,200	49,490	37.5†	285,300.00	276,020.00	2.6†
Lander	46,300.00	52,300.00	13.0*	20,700	19,700	4.8†	67,000.00	72,000.00	7.5*
Lincoln	89,220.00	52,568.00	34.1*	28,060	17,350	38.2†	67,270.00	69,918.00	3.9*
Lyon	116,800.00	109,454.00	6.3†	21,925	18,950	13.6†	138,725.00	128,404.00	7.4†
Mineral	67,450.00	75,108.00	11.3*	12,890	14,000	8.6*	80,340.00	89,108.00	10.9*
Nye	95,530.00	160,360.00	67.9*	42,720	41,640	2.5†	138,250.00	202,000.00	46.1*
Ormsby	35,100.00	33,710.00	3.9†	17,680	17,890	1.2*	52,780.00	51,600.00	2.2†
Storey	33,290.00	35,800.00	7.5*	10,350	10,700	3.4*	43,640.00	46,500.00	6.5*
Washoe	166,600.00	186,350.00	11.9*	99,400	110,150	10.8*	266,000.00	296,500.00	11.5*
White Pine	192,000.00	154,000.00	19.8†	23,000	42,000	82.6*	215,000.00	196,000.00	8.9†
Totals	\$1,559,966.88	\$1,822,052.05	16.8*	\$489,305	\$502,556	27.1*	\$2,049,271.88	\$2,324,608.05	13.4*

*Increase. †Decrease.

STATEMENT

Of Total Acreage, Acreage Assessed, Per Cent Thereof, Assessed Value and Average per Acre, by Counties and for State as a Whole

County	Total county acreage	Acreage assessed	Per cent acreage assessed	Total assessment	Average per acre
Churchill	3,258,240	487,080	15.0	\$1,945,413.67	\$3.99
Clark	5,148,800	130,960	2.5	679,962.00	5.19
Douglas	488,320	169,000	34.6	1,584,054.00	9.38
Elko	10,961,920	2,503,235	22.8	9,730,271.00	3.89
Esmeralda	2,266,240	15,147	.7	76,128.00	5.03
Eureka	2,660,480	560,357	13.7	1,529,805.00	4.25
Humboldt	10,186,880	2,110,104	20.7	6,560,105.00	3.11
Lander	3,661,440	372,091	10.2	1,484,424.84	3.99
Lincoln	6,729,600	114,394	1.7	475,549.00	4.16
Lyon	965,760	175,114	18.1	1,780,897.00	10.17
Mineral	2,570,240	59,995	2.3	203,043.00	3.39
Nye	11,708,160	135,985	1.2	635,633.65	4.67
Ormsby	107,520	33,724	31.4	175,621.00	5.21
Storey	160,640	74,823	46.6	137,344.71	1.84
Washoe	4,330,880	640,203	14.8	3,505,477.00	5.48
White Pine	5,636,480	154,622	2.7	632,953.00	4.09
Totals	70,841,600	7,536,870	10.6	\$31,136,671.87	4.13

The above total acreage represents water-surface area as well as land area, the former of which aggregates 556,160 acres, leaving the latter 70,285,440 acres.

RESOLUTIONS ADOPTED

Following are copies of resolutions unanimously adopted by the State Board of Equalization on dates shown:

CARSON CITY, NEVADA, August 31, 1916.

WHEREAS, Under the provisions of Section 10, Article 5, of the Constitution of Nevada, the Governor of the State of Nevada is required to communicate by message to the Legislature, at every regular session, the condition of the State and recommend such measures as he may deem expedient; and

WHEREAS, Under the provisions of Section 1, Article 10, of the Constitution of Nevada, it is the duty of the Legislature to provide by law for a uniform and equal rate of assessment and taxation, and to prescribe such regulations as to secure a just valuation for taxation on all property; and

WHEREAS, The Legislature did by the passage of a certain Act entitled "An Act in relation to to the public revenues, creating the Nevada Tax Commission and the State Board of Equalization, defining their powers and duties, and matters relating thereto, and repealing all Acts and parts of Acts in conflict herewith," approved March 17, 1915, and appearing as Chapter 153, page 180, of the Statutes of 1915, delegate to the said Nevada Tax Commission and the said State Board of Equalization the duty of supervising and administering that portion of Section 1, of Article 10, of the Constitution of Nevada having to do with a just valuation of all property for assessment purposes; and

WHEREAS, It appears to this committee vitally necessary that the Governor of Nevada, the legislative branch of government, and that portion of the administrative branch of government represented by the Nevada Tax Commission and the State Board of Equalization, should cooperate in order that equity may obtain as between the tax-paying public and the State Government; now, therefore, be it

Resolved, That the Governor of the State of Nevada and the legislative branch of government take cognizance of the valuation policy that has been for several years past, and is now being, followed by the Nevada Tax Commission and the State Board of Equalization, of increasing property valuations for assessment purposes within the State of Nevada by ten per cent units yearly on a one hundred per cent basis, *i. e.*, seventy per cent of full cash value for the year 1915, eighty per cent of full cash value for the year 1916, and a proposed ninety per cent of full cash value for the year 1917; and be it further

Resolved, That the Governor of the State of Nevada in his message to the Twenty-eighth Session of the Legislature of the State of Nevada in submitting his budget of the estimated amount of money required to operate the State Government for the years 1917 and 1918, be requested to recommend to such body the levying of a state tax rate for the year 1917 based on a ninety per cent of full cash value assessment, and the levying of a state tax rate for the year 1918 based on a hundred per cent of full cash value assessment; and be it further

Resolved, That the Nevada Tax Commission and the State Board of Equalization in meeting assembled this date, do, by this resolution, most earnestly make a like recommendation to the Twenty-eighth Session of the Legislature of the State of Nevada; and be it further

Resolved, That a copy of this resolution be spread in full upon the minutes of this meeting; that a copy hereof be transmitted by the Secretary to his Excellency, Emmet D. Boyle, Governor of the State of Nevada; that a copy hereof be transmitted by the Secretary to the Honorable the Senate of the State of Nevada, and that a copy hereof be transmitted by the Secretary to the Honorable the Assembly of the State of Nevada.

NEVADA TAX COMMISSION,
STATE BOARD OF EQUALIZATION,

CHAS. L. SLAVIN,
C. E. MCCARTHY,
W. M. WEATHERS,

Committee on Resolutions.

CARSON CITY, NEVADA, September 1, 1916.

WHEREAS, Section 5 of the Nevada Tax Commission law, approved March 17, 1915, and appearing in the Statutes of 1915 as Chapter 153, page 180, provides that said Nevada Tax Commission shall fix valuations for assessment purposes on all interstate and intercounty public utilities; and

WHEREAS, Subdivision first of Section 3 of said Nevada Tax Commission Act specifically empowers the said Nevada Tax Commission to confer with, advise and direct Assessors, Sheriffs as *ex officio* collectors of licenses, County Boards of Equalization, and all other county officers having to do with the preparation of the assessment roll or collection of taxes or other revenues, as to their duties; and

WHEREAS, It appears that certain private car-line companies, Wells Fargo & Company Express, and the American Express Company, have

failed to pay taxes in a portion of the counties wherein they operate, for the year 1916, for various and sundry reasons; and

WHEREAS, Such failure to pay said taxes places the several Assessors in an embarrassing position, inasmuch as they are presumed to be held responsible on their bonds for failure to make such collection; now, therefore, be it

Resolved, That the State Board of Equalization in meeting assembled this date do petition the Nevada Tax Commission, as the assessing authority having jurisdiction over these particular assessments, to order same placed and carried on the real rolls of the several counties, and to direct the county authorities to handle them in the same manner that real property is now handled.

STATE BOARD OF EQUALIZATION,

CHAS. L. SLAVIN,

C. E. MCCARTHY,

W. M. WEATHERS,

Committee on Resolutions.

CARSON CITY, NEVADA, September 2, 1916.

WHEREAS, During legislative years it is impossible for the county assessing authorities to know the amount of the state tax rate for that year until after the close of the legislative session during the latter part of March, and, as a consequence, they are unable to proceed with the preparation of their assessment rolls for that particular year with any assurance of accuracy; and

WHEREAS, Under Section 23 of "An Act to provide revenue for the support of the Government of the State of Nevada, and to repeal certain Acts relating thereto, as amended and approved March 24, 1915," appearing as Chapter 216 of Statutes of Nevada 1915, the Board of County Commissioners of each county are required to meet on the fourth Monday of July in each year for the purpose of county equalization, at which time the completed real roll must be in their possession; and

WHEREAS, The time elapsing between the date on which the state tax rate is available and the time when the real roll must be delivered in completed form to the County Commissioners is considered too short a period within which to complete the real roll, particularly as to the larger counties; now, therefore, be it

Resolved, That it be the sense of this meeting that the Governor in his message to the Twenty-eighth Session of the Legislature of the State of Nevada do call this matter to the attention of such Legislature and recommend an extension of the time allowed the assessing authorities to complete the real roll, by thirty days, advancing the meeting of the County Board of Equalization a like number of days and all succeeding dates relating to the handling of the assessment rolls by the county and state authorities, including a like extension of time of delinquency; and be it further

Resolved, That this board do by this resolution urgently recommend to the Twenty-eighth Session of the Legislature of the State of Nevada

that they take such action as to bring about the relief herein petitioned for; and be it further

Resolved, That the Secretary of the State Board of Equalization be, and is hereby, directed to spread this resolution in full upon the minutes of this meeting; that he forward a copy hereof to his Excellency, Emmet D. Boyle, Governor of Nevada; that he forward a copy to the Honorable the Senate of the State of Nevada, and that he forward a copy to the Honorable the Assembly of the State of Nevada.

STATE BOARD OF EQUALIZATION,

CHAS. L. SLAVIN,
C. E. MCCARTHY,
W. M. WEATHERS,

Committee on Resolutions.

CARSON CITY, NEVADA, September 2, 1916.

WHEREAS, Under the provisions of Section 3644 of Revised Laws of Nevada 1912, and Section 3651 of Revised Laws of Nevada 1912, the period of redemption of property sold for taxation within the State of Nevada is limited to six months; and

WHEREAS, Such redemption period is believed by this board to be of too short duration as is evidenced by a longer redemption period permitted by statute in the majority of the States in the Union; now, therefore, be it

Resolved, That it be the sense of this meeting that the Governor in his message to the Twenty-eighth Session of the Legislature of the State of Nevada do call this matter to the attention of such Legislature and recommend an enlargement of the redemption period to a full year's time; and be it further

Resolved, That this board do by this resolution urgently recommend to the Twenty-eighth Session of the Legislature of the State of Nevada that they take such action as to bring about the enlargement of the redemption period herein petitioned for; and be it further

Resolved, That the Secretary of the State Board of Equalization be, and he is hereby, directed to spread this resolution in full upon the minutes of this meeting; that he forward a copy hereof to his Excellency, Emmet D. Boyle, Governor of Nevada; that he forward a copy to the Honorable the Senate of the State of Nevada, and that he forward a copy to the Honorable the Assembly of the State of Nevada.

STATE BOARD OF EQUALIZATION,

CHAS. L. SLAVIN,
C. E. MCCARTHY,
W. M. WEATHERS,

Committee on Resolutions.

ESTIMATED DISBURSABLE RECEIPTS INTO STATE TREASURY

December 1, 1915, to December 1, 1916

	Disbursable educational funds	From taxation	From other sources
District Judges' Salary Fund			\$46,000.00
Liquor, dance-hall and prize-fight licenses			80,000.00
Automobile licenses			1,375.00
Attorneys' licenses			250.00
Banking licenses			3,500.00
Escheats			1,000.00
Secretary of State fees	\$8,000.00		20,000.00
State Engineer fees			6,000.00
Surveyor-General fees			500.00
Supreme Court fees			1,000.00
Insurance fees and licenses			12,500.00
Hospital for Mental Diseases			500.00
Orphans' Home			5,000.00
Income from Trust Fund investments—			
Massachusetts, 3 per cent, \$797,000	23,910.00		
Massachusetts, 3½ per cent, \$513,000	10,955.00		
New Mexico, 5 per cent, \$125,000	6,250.00		
Nye County, 6 per cent, \$19,000	1,140.00		
White Pine County, 5 per cent, \$30,000	1,500.00		
White Pine County, 6 per cent, \$3,000	180.00		
Churchill County, 5 per cent, \$6,000	300.00		
Clark County, 6 per cent, \$72,000	4,320.00		
Esmeralda County, 6 per cent, \$25,000	1,500.00		
California, 4 per cent, \$232,000	9,280.00		
Idaho, 4 per cent, \$175,000	7,000.00		
Nevada bonds, 5 per cent, \$680,000	34,000.00		
Inheritance tax			2,000.00
Interest on school lands	69,000.00		
Interest bank loans			2,500.00
Justice fines			5,000.00
Sale of Statutes and Reports			2,000.00
Valuation	\$152,000,000.00		
Three per cent delinquencies	4,560,000.00		
Net, at 56 cents per \$100 on	\$147,440,000.00	\$825,664.00	
Totals	\$177,335.00	\$825,664.00	\$189,125.00

RECEIPTS

Disbursable Educational Funds	\$177,335.00
From taxation	825,664.00
From other sources	189,125.00
Total receipts	\$1,192,124.00
Estimated requirements	1,181,337.39
Overplus	\$10,786.61

BUDGET OF ESTIMATED STATE EXPENSES

December 1, 1915, to December 1, 1916

	December, 1915, requirements	January, 1916, to December, 1916, requirements	Totals
Governor's Office—			
Salary Governor	\$583.33	\$6,416.66	
Salary Secretary	200.00	2,200.00	
Salary Clerk	100.00	1,100.00	
Traveling expense	50.00	450.00	
Repairs to Mansion		91.70	
Maintenance of Mansion	180.58	916.66	
Governors' Conference		150.00	\$12,438.93
Lieutenant-Governor—			
Salary Lieutenant-Governor	300.00	3,300.00	
Expenses	66.00	916.66	4,583.32
Secretary of State—			
Salary Secretary of State	300.00	3,300.00	
Salary Deputy	200.00	2,200.00	
Salary Clerk	166.67	1,833.33	
Salary Typists	200.00	2,200.00	10,400.00

BUDGET OF ESTIMATED STATE EXPENSES, 1916—*Continued*

	December, 1915, requirements	January, 1916, to December, 1916, requirements	Totals
Attorney-General—			
Salary Attorney-General	\$300.00	\$3,300.00	
Salary Deputy	200.00	2,200.00	
Salary Typist	100.00	1,100.00	
Traveling expense	50.00	550.00	
Contingent expense	119.83	458.33	
Law revision schedule	0.00	0.00	
Salary Mineral Land Commissioner	116.67	1,283.33	\$9,778.16
State Controller—			
Salary Controller	300.00	3,300.00	
Salary Deputy	200.00	2,200.00	
Salary Typist	100.00	1,100.00	
Equipment		261.74	
Collection of revenue		458.33	7,920.07
State Treasurer—			
Salary Treasurer	300.00	3,300.00	
Salary Deputy	200.00	2,200.00	
Salary Typist	100.00	1,100.00	
Equipment		1,054.91	8,254.91
Surveyor-General—			
Salary Surveyor-General	300.00	3,300.00	
Salary Deputy	200.00	2,200.00	
Salary Draughtsman	166.67	1,833.33	
Salary Typist	100.00	1,100.00	
Salary Clerk, etc.	166.67	1,833.33	11,200.00
Inspector of Mines—			
Salary Inspector of Mines	300.00	3,300.00	
Salary Deputy	200.00	2,200.00	
Expenses	323.22	3,208.33	9,531.55
State Printing Office—			
Salary Superintendent	300.00	3,300.00	
Salary Bookkeeper	100.00	1,100.00	
Support	1,901.28	20,666.67	
Bookbinding	368.00	2,750.00	
Material and repairs	87.00	687.50	31,260.45
Superintendent Public Instruction—			
Salary Superintendent Public Instruction—	300.00	3,300.00	
Salary Typist	100.00	1,100.00	
Traveling expenses	117.55	687.50	5,605.05
Deputy Superintendents Public Instruction—			
No. 1—Salary	166.67	1,833.33	
Traveling expense	100.00	1,100.00	
Office expense	65.00	300.00	
No. 2—Salary	166.67	1,833.33	
Traveling expense	100.19	687.50	
Office expense	35.25	300.00	
No. 3—Salary	166.67	1,833.33	
Traveling expense	79.96	458.33	
Office expense	65.00	300.00	
No. 4—Salary	166.67	1,833.33	
Traveling expense	130.43	687.50	
Office expense	50.00	366.67	
No. 5—Salary	166.67	1,833.33	
Traveling expense	103.20	687.50	
Office expense	57.30	366.67	16,040.50
Educational Survey	150.00	1,604.17	
Text-Book Commission	0.00	0.00	
Feeble-Minded Children	38.00	230.00	
Deaf and Blind	600.00	2,750.00	
Teachers examinations	120.00	687.50	
Teachers Institute	100.00	458.33	6,738.00
Bank Examiner and Board—			
Salary Bank Examiner	333.33	3,666.67	
Expenses	200.00	1,375.00	
Salary Clerk		300.00	5,875.00
Railroad Commission—			
Salary Commissioners	958.33	10,541.66	
Salary Secretary	200.00	2,200.00	
Expenses	936.31	4,583.33	19,419.63
Public Service Commission—			
Salary Engineer	208.33	2,291.66	
Salary Secretary	50.00	550.00	
Expense	135.15	2,062.50	5,297.64
Tax Commission—			
Support	876.67	9,166.67	
Salary Commissioner-Secretary	250.00	2,750.00	
Salary Member	41.67	458.33	13,543.34
Board of Health—			
Salary Secretary	125.00	1,375.00	
Support	107.17	1,604.17	3,211.34

BUDGET OF ESTIMATED STATE EXPENSES, 1916—Continued

	December, 1915, requirements	January, 1916, to December, 1916, requirements	Totals
State Police—			
Salary Superintendent	\$300.00	\$3,300.00	
Support	1,371.63	10,000.00	\$14,971.63
State Engineer—			
Salary Engineer	300.00	3,300.00	
Salary Assistant	200.00	2,200.00	
Support	1,277.03	13,291.67	
Water resources	472.95	2,291.67	
Irrigation and investigation	303.90	1,833.33	25,470.55
State Prison—			
Death watch		1,000.00	
Repairs		500.00	
Convict labor	113.90	916.67	
Support	5,304.90	58,575.00	
Plans and specifications	750.00	2,250.00	69,410.47
Historical Society support	359.65	2,291.67	2,651.32
Elections		1,200.00	1,200.00
Hospital for Mental Diseases—			
Salary Superintendent	200.00	2,200.00	
Repairs and improvements	53.65	1,145.83	
Relief discharged patients	10.00	137.50	
Chaplains	38.00	330.00	
Library	20.00	91.67	
Equipment	123.05	2,750.00	
Support	4,617.02	44,641.67	
Third floor and flume		1,000.00	57,358.39
Orphans' Home—			
Salary Superintendent and Matron	200.00	2,200.00	
Salary Physician	75.00	825.00	
Hospital, etc.	100.00	458.33	
Repairs and improvements	25.02	916.67	
Education		1,375.00	
Support	1,226.23	17,416.67	24,817.92
Salary Janitor	108.33	1,191.66	
Salary Watchman	220.00	2,420.00	
Salary Gardener	108.33	1,191.66	
Salary Assistant Gardener	80.40	458.33	
Salary Fireman	108.33	1,191.66	7,078.70
Stationery, fuel and lights	837.19	4,583.33	
Current expenses	301.31	4,583.33	
Buildings, repairs and improvements	296.03	2,750.00	
Grounds and water-works	22.82	1,375.00	14,249.01
Auditing state offices	300.00	1,100.00	
Auditing school records		2,500.00	3,900.00
Tonopah School of Mines—			
Salary Teacher	375.00	2,062.50	
Support	134.75		2,572.25
Virginia School of Mines—			
Salary Teacher	166.67	1,833.33	
Support	81.20	550.00	2,631.20
Nevada School of Industry	4,009.67	17,697.25	21,706.92
University of Nevada—			
Public Service Department	984.20	9,396.83	
Engineering experimentation	235.47	2,291.67	
College Farm	1,011.75	2,291.67	16,210.59
Supreme Court—			
Salary Judges	1,500.00	16,500.00	
Salary Reporter	125.00	1,375.00	
Salary Stenographers	250.00	2,750.00	
Salary Bailiff		117.33	
Salary Clerk	250.00	2,750.00	
Salary Stenographer	41.25	550.00	
Exhibits and records	5.00	22.92	
Equipment		458.33	26,694.83
Nevada Reports—Indexing and compiling	70.00	320.83	
Nevada Reports—Printing and binding	536.25	2,475.00	
Reporter of Decisions	25.00	275.00	
Advertising, publication of decisions	225.00	2,475.00	6,402.08
District Judges—			
Salaries	3,833.33	42,166.67	
Expenses	361.73	5,041.67	51,408.40
State Library—			
Salary Librarian	166.67	1,833.33	
Salary Assistant Librarian	100.00	1,100.00	
Support	538.52	9,166.67	12,905.19
Fish Commission support		4,583.33	4,583.33
State Agricultural Society—			
Fairs	1,000.00	4,583.33	
Buildings and grounds	500.00	458.33	6,541.66

BUDGET OF ESTIMATED STATE EXPENSES, 1916—*Continued*

	December, 1915, requirements	January, 1916, to December, 1916, requirements	Totals
Relief of Wellington Bowen.....	\$30.00		
Artesian well bounty.....		\$2,500.00	
Florence Crittenton Mission.....	320.00	2,200.00	
Clark County Farm.....	313.25	4,583.33	
Premiums, Industrial Commission.....	176.55	1,604.17	
Automobile Fund.....		1,375.00	\$13,102.30
Labor Commission, support.....	302.45	2,291.67	
Uniform Laws, support.....	10.00	137.50	
County settlement.....		2,129.07	
G. A. R. Cemetery.....	30.00	275.00	
Interest, Irredeemable bonds.....		19,000.00	
Interest, Refunding bonds.....		15,000.00	39,175.69
Unexpended balances—			
Printing Office machinery and material.....	40.00	307.34	
Fire apparatus.....		238.14	
Concrete walks.....		955.86	1,541.34
Insurance Commissioner.....	294.50	7,333.33	7,627.83
Normal Training Schools.....	344.00	5,000.00	
University, support.....	7,438.00	112,700.00	
State Library, equipment.....	1,658.75		
P.-P. Exposition, and P.-C. Exposition.....	5,457.15		
Public Schools, support.....	8,000.00	95,000.00	235,597.90
State's proportion county officers' salaries.....	15,000.00	15,000.00	30,000.00
Total.....			\$380,902.39
Estimated deficit December 1, 1915.....			140,000.00
Disbursable school moneys, net.....			160,435.00
Total.....			\$1,181,337.39
Estimated current expenses of State Government for 12 months covered by this budget.....			\$1,041,337.00

DETAIL OF ESTIMATED DEFICIT

As Shown in Budget for Twelve Months from December 1, 1915, to
November 30, 1916, as of December 1, 1915

Estimated expenditures for the months of September, October and November, 1915, at \$95,000 per month.....		\$285,000.00
Cash on hand September 30, 1915.....	\$90,000.00	
Estimated miscellaneous receipts October and November.....	30,000.00	
Estimated protested tax receipts.....	25,000.00	
		145,000.00
Estimated deficit December 1, 1915.....		\$140,000.00

BUDGET OF ESTIMATED STATE EXPENSES
December 1, 1916, to December 1, 1917

	December, 1916, requirements	January, 1917, to December, 1917, requirements	Totals
Governor's Office—			
Salary Governor.....	\$583.34	\$6,416.66	
Salary Secretary.....	200.00	2,200.00	
Salary Clerk.....	100.00	1,100.00	
Traveling expenses.....	50.00	550.00	
Repairs to Mansion.....	25.00	275.00	
Governor's Conference.....		150.00	
Maintenance Mansion.....	63.33	916.67	\$12,631.00
Lieutenant-Governor.....			
Salary Lieutenant-Governor.....	300.00	3,300.00	
Expenses.....	83.00	916.67	4,600.00
Secretary of State—			
Salary Secretary of State.....	300.00	3,300.00	
Salary Deputy.....	200.00	2,200.00	
Salary Clerk.....	166.67	1,833.33	
Salary Typists.....	200.00	2,200.00	10,400.00
Attorney-General—			
Salary Attorney-General.....	300.00	3,300.00	
Salary Deputy.....	200.00	2,200.00	
Salary Typist.....	100.00	1,100.00	
Traveling expense.....	50.00	550.00	
Contingent expense.....	41.67	458.33	
Salary Mineral Land Commissioner.....	116.67	1,283.33	9,700.00

BUDGET OF ESTIMATED STATE EXPENSES, 1917—Continued

	December, 1916, requirements	January, 1917, to December, 1917, requirements	Totals
State Controller—			
Salary Controller.....	\$300.00	\$3,300.00	
Salary Deputy.....	200.00	2,200.00	
Salary Typist.....	100.00	1,100.00	
Equipment.....	41.67	458.33	
Collection of revenue.....	416.67	4,583.33	
Insurance Commissioner.....		10,000.00	\$22,700.00
State Treasurer—			
Salary Treasurer.....	300.00	3,300.00	
Salary Deputy.....	200.00	2,200.00	
Salary Typist.....	100.00	1,100.00	7,200.00
Surveyor-General—			
Salary Surveyor-General.....	300.00	3,300.00	
Salary Deputy.....	200.00	2,400.00	
Salary Draughtsman.....	166.67	1,833.33	
Salary Typist.....	100.00	1,100.00	
Salary Clerk, etc.....	166.67	1,833.33	11,200.00
Inspector of Mines—			
Salary Inspector of Mines.....	300.00	3,300.00	
Salary Deputy.....	200.00	2,200.00	
Expenses.....	291.67	3,208.33	9,500.00
State Printing Office—			
Salary Superintendent.....	300.00	3,300.00	
Salary Bookkeeper.....	100.00	1,100.00	
Support.....	1,833.33	20,166.67	
Bookbinding.....	250.00	2,750.00	
Material and repairs.....	62.50	687.50	30,550.00
Superintendent Public Instruction—			
Salary Superintendent Public Instruction.....	300.00	3,300.00	
Salary Typist.....	100.00	1,100.00	
Traveling expense.....	62.50	687.50	5,550.00
Deputy Superintendents Public Instruction—			
No. 1—Salary.....	166.67	1,833.33	
Traveling expense.....	41.67	458.33	
Office expense.....	27.08	297.92	
No. 2—Salary.....	166.67	1,833.33	
Traveling expense.....	62.50	687.50	
Office expense.....	27.08	297.92	
No. 3—Salary.....	166.67	1,833.33	
Traveling expense.....	41.67	458.33	
Office expense.....	27.08	297.92	
No. 4—Salary.....	166.67	1,833.33	
Traveling expense.....	62.50	687.50	
Office expense.....	33.33	366.67	
No. 5—Salary.....	166.67	1,833.33	
Traveling expense.....	62.50	687.50	
Office expense.....	33.33	366.67	15,025.00
Educational Survey.....	104.17	1,145.83	
Text-Book Commission.....	20.83	229.17	
Feeble-minded children.....	20.83	229.17	
Deaf and blind.....	250.00	2,750.00	
Teachers' examinations.....	62.50	687.50	
Teachers' Institutes.....	41.67	458.33	6,000.00
Bank Examiner and Board—			
Salary Bank Examiner.....	333.33	3,666.67	
Expenses.....	125.00	1,375.00	5,500.00
Railroad Commission—			
Salary Commissioners.....	958.33	10,541.66	
Salary Secretary.....	200.00	2,400.00	
Expenses.....	416.67	4,583.33	18,899.99
Public Service Commission—			
Salary Engineer.....	208.34	2,291.66	
Salary Secretary.....	50.00	550.00	
Expenses.....	187.50	2,062.50	5,350.00
Tax Commission—			
Support.....	1,250.00	13,750.00	
Salary Commissioner-Secretary.....	250.00	2,750.00	
Salary Member.....	41.67	458.33	18,500.00
Board of Health—			
Salary Secretary.....	125.00	1,375.00	
Support.....	145.83	1,604.17	2,250.00
State Police—			
Salary Superintendent.....	300.00	3,300.00	
Support.....	500.00	6,000.00	10,100.00
State Engineer—			
Salary Engineer.....	300.00	3,300.00	
Salary Assistant.....	200.00	2,200.00	
Support.....	1,208.33	13,291.67	
Water resources.....	208.33	2,291.67	
Irrigation and investigation.....	166.67	1,833.33	25,000.00

BUDGET OF ESTIMATED STATE EXPENSES, 1917—Continued

	December, 1916, requirements	January, 1917, to December, 1917, requirements	Totals
State Prison—			
Death watch	\$208.33	\$2,291.67	
Repairs	83.33	916.67	
Convict labor	83.33	916.67	
Support	5,360.00	57,560.00	
Plans and specifications	208.33	2,291.67	
Prison Farm improvements, etc.	833.33	9,166.67	\$79,900.00
Historical Society—			
Support	208.33	2,291.67	2,500.00
Hospital for Mental Diseases—			
Salary Superintendent	200.00	2,200.00	
Repairs and improvements	104.17	1,145.83	
Relief discharged patients	12.50	117.50	
Salary Chaplains	30.00	330.00	
Equipment	166.67	1,833.33	
Support	4,068.33	44,641.67	54,860.00
Orphans' Home—			
Salaries, Superintendent and Matron ..	200.00	2,200.00	
Salary Physician	75.00	825.00	
Hospital, etc.	41.67	458.33	
Repairs and improvements	83.33	916.67	
Education	125.00	1,375.00	
Support	1,583.33	17,616.67	
Periodicals	4.17	45.83	25,550.00
Salary Janitor	108.33	1,191.67	
Salary Watchmen	220.00	2,420.00	
Salary Gardener	108.33	1,191.67	
Salary Assistant Gardener	46.67	453.33	
Salary Fireman	108.33	1,191.67	7,040.00
Stationery, fuel, and lights	416.67	4,583.33	
Current expenses	500.00	5,500.00	
Buildings, repairs and improvements ..	500.00	5,500.00	
Grounds and water-works	250.00	2,750.00	
Rewards by Governor		1,000.00	21,000.00
Auditing state offices	100.00	1,100.00	
Auditing school records	104.17	1,145.83	2,450.00
Tonopah School of Mines—			
Salary Teacher	187.50	2,062.50	
Support	31.25	343.75	2,625.00
Virginia School of Mines—			
Salary Teacher	166.67	1,833.33	
Support	50.00	550.00	2,600.00
Nevada School of Industry	1,041.67	11,458.33	12,500.00
University of Nevada—			
Public Service Department	854.17	9,395.83	
Engineering Experimentation	208.33	2,291.67	
College Farm	416.67	4,583.33	17,750.00
Supreme Court—			
Judges' salaries	1,500.00	16,500.00	
Salary Reporter	125.00	1,375.00	
Salaries Stenographers	250.00	2,750.00	
Salary Bailiff	12.50	137.50	
Salary Clerk	250.00	2,750.00	
Salary Stenographer	43.75	481.25	
Exhibits and records		25.00	
Equipment	20.83	229.17	26,450.00
Nevada Reports—Indexing and compiling ..		700.00	
Nevada Reports—Printing and binding ..	225.00	2,475.00	
Reporter of Decisions	25.00	275.00	
Advertising and publishing of decisions ..	225.00	2,475.00	6,400.00
District Judges—			
Salaries	3,835.68	42,192.55	
Expenses	458.33	5,041.67	51,528.23
State Library—			
Salary Librarian	166.67	1,833.33	
Salary Assistant Librarian	100.00	1,100.00	3,200.00
Fish Commission support	416.67	4,583.33	5,000.00
State Agricultural Society—			
Fairs		5,000.00	
Buildings and grounds	125.00	1,375.00	6,500.00
Artesian well bounty		5,000.00	
Florence Crittenton Mission	200.00	2,200.00	
Clark County Farm	416.67	4,583.33	
Premiums Industrial Commission	145.83	1,604.17	
Automobile Fund	66.67	733.33	14,950.00
Labor Commission support	416.67	4,583.33	
Uniform Laws support		150.00	
County settlements		2,500.00	
G. A. R. Cemetery		150.00	
Interest Irredeemable bonds		19,000.00	

BUDGET OF ESTIMATED STATE EXPENSES, 1917—Continued

	December, 1916, requirements	January, 1917, to December, 1917, requirements	Totals
Interest Refunding bonds	-----	\$15,000.00	\$41,800.00
University support	-----	96,000.00	
Schools support	-----	208,000.00	
Emergency Schools support	-----	3,200.00	
Normal Training Schools support	-----	5,000.00	312,200.00
Sheep Inspection Commission	-----	14,000.00	
Stock Inspection Commission	-----	6,000.00	20,000.00
State proportion county officers' salaries	\$15,000.00	15,000.00	30,000.00
Legislature	-----	60,000.00	60,000.00
Total	-----	-----	\$1,037,459.22

ESTIMATED DISBURSABLE RECEIPTS INTO STATE TREASURY

December 1, 1916, to December 1, 1917

	Disburseable educational funds	From taxation	From other sources
District Judges' Salary Fund	-----	-----	\$46,000.00
Liquor, dance-hall and prize-fight licenses	-----	-----	80,000.00
Automobile licenses	-----	-----	1,375.00
Attorneys' licenses	-----	-----	250.00
Banking licenses	-----	-----	3,500.00
Escheats	-----	-----	1,000.00
Secretary of State fees	\$8,000.00	-----	20,000.00
State Engineer fees	-----	-----	6,000.00
Surveyor-General fees	-----	-----	500.00
Supreme Court fees	-----	-----	1,000.00
Insurance fees and licenses	-----	-----	12,500.00
Hospital for Mental Diseases	-----	-----	500.00
Orphans' Home	-----	-----	5,000.00
Income from Trust Fund Investments—			
Nevada 5% bond	\$680,000	34,000.00	
Massachusetts 3% bonds	682,000	20,460.00	
Idaho 4% bonds	175,000	7,000.00	
California 4% bonds	232,000	9,280.00	
Churchill 5% bonds	5,500	275.00	
New Mexico 5% bonds	125,000	6,250.00	
Nye County 6% bonds	19,000	*1,140.00	
Clark County 6% bonds	69,000	*4,050.00	
Esmeralda County 6% bonds	25,000	*1,200.00	
White Pine County 5% bonds	20,000	1,000.00	
White Pine County 6% bonds	2,700	162.00	
Lincoln County 4% bonds	428,000	17,120.00	
Inheritance tax	-----	-----	2,000.00
Interest on school lands	69,000.00	-----	-----
Interest on bank loans	-----	-----	2,500.00
Justice fines	-----	-----	5,000.00
Sale of Statutes and Reports	-----	-----	2,000.00
Net valuation at 46 cents per \$100 on	\$173,000,000	\$795,800.00	-----
Totals	\$178,937.00	\$795,800.00	\$189,125.00

*\$3,000 Clark County bonds to be redeemed, on which only one-half year's interest will be obtained, and \$10,000 Esmeralda bonds the same.

Disburseable educational funds	\$178,937.00
From taxation	795,800.00
From other sources	189,125.00
Total receipts	\$1,163,862.00
Estimated requirements	1,037,459.22
Overplus	\$126,402.78

TAX COMMISSION EXPENDITURES

	1915	1916
Administrative expense.....	\$153.60	\$33.03
Field labor.....	2,680.00	2,759.00
Furniture and fixtures.....	20.15	659.75
Office expense.....	1,020.70	589.07
Office labor.....	4,406.15	4,641.06
Traveling expense, LFA.....	199.16	414.22
Traveling expense, EDB.....	61.05	
Traveling expense, AAB.....	6.75	489.80
Traveling expense, FNF.....	113.20	
Traveling expense, HML.....	109.05	
Traveling expense, JDR.....	323.80	
Traveling expense, JFS.....	84.00	92.85
Traveling expense, JWS.....	821.39	169.75
Traveling expense, WTM.....		102.47
Totals.....	\$9,999.00	\$10,001.00

Ledger Balances Analyzed for Information

Telegrams.....	\$127.30	\$51.60
Telephone.....	51.46	46.65
Office rental.....	120.00	
Electric lights.....	3.50	
Freight and expressage.....	4.48	18.87
Postage stamps.....	127.95	111.25
Advertising.....	155.60	70.20
Stationery and supplies.....	162.66	257.68
Traveling expense.....	775.96	972.62
Miscellaneous expense.....	62.30	30.00
All expense due to tax suits.....	3,351.64	1,404.63
Field labor.....	875.00	2,025.00
Office labor.....	4,181.15	4,437.50
Adding machine.....		575.00
Totals.....	\$9,999.00	\$10,001.00

The Commission desires to direct particular attention to the following graphic charts, which, together with the foregoing, is respectfully submitted as the report of the

NEVADA TAX COMMISSION.

EMMET D. BOYLE, *Chairman.*

H. F. BARTINE, *Commissioner.*

J. F. SHAUGHNESSY, *Commissioner.*

W. H. SIMMONS, *Commissioner.*

L. F. ADAMSON, *Commissioner-Secretary.*

CHART SHOWING APPORTIONMENT TO VARIOUS DEPARTMENTS OF GOVERNMENT OF REQUIREMENTS TO BE DERIVED FROM ALL SOURCES, BASED ON 1915 BUDGETS AND EXCLUSIVE OF DISTRICT SPECIAL AND MUNICIPAL REQUIREMENTS.

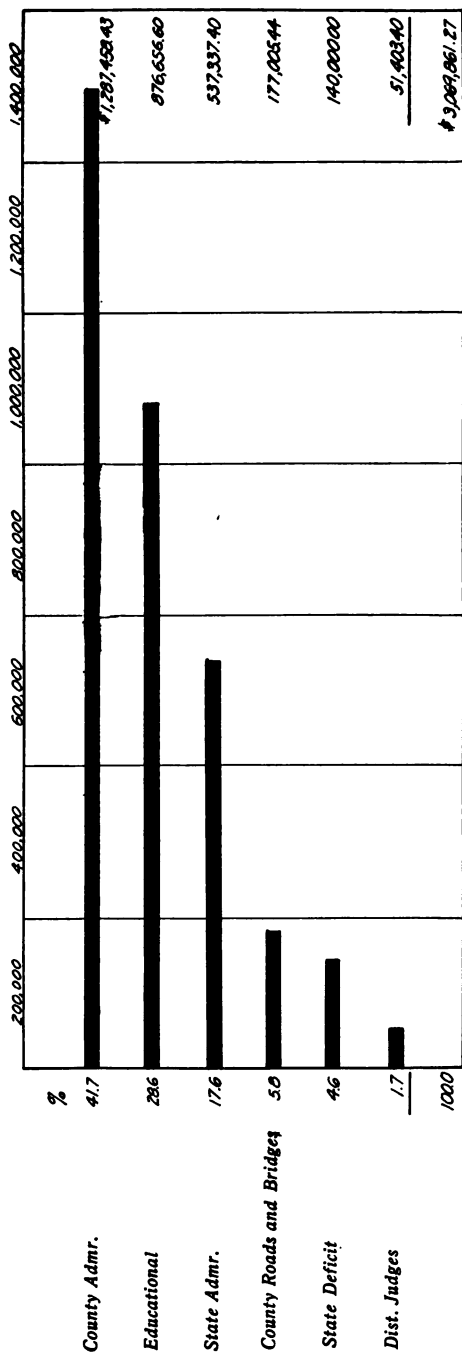
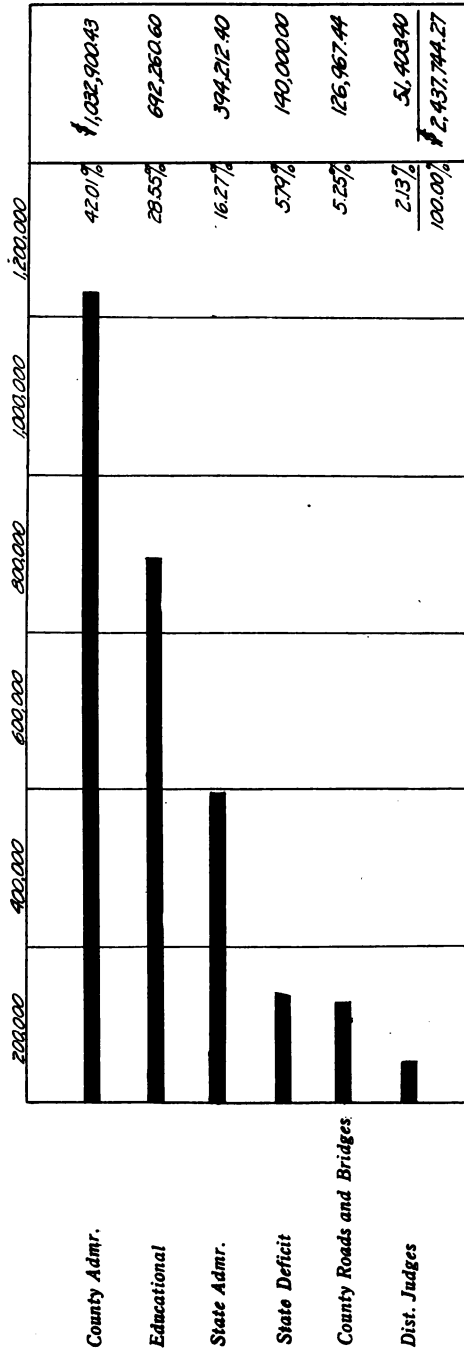
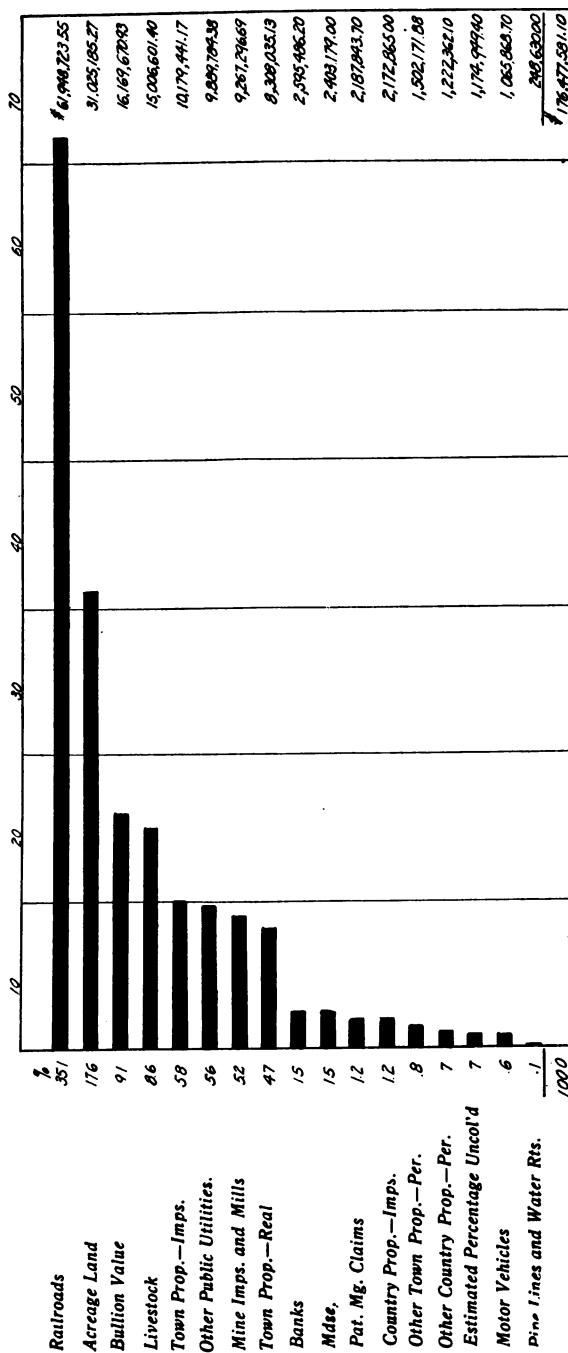


CHART SHOWING APPORTIONMENT TO VARIOUS DEPARTMENTS OF GOVERNMENT OF REQUIREMENTS TO BE DERIVED FROM DIRECT TAXATION, BASED ON 1915 BUDGETS AND EXCLUSIVE OF DISTRICT SPECIAL AND MUNICIPAL REQUIREMENTS.



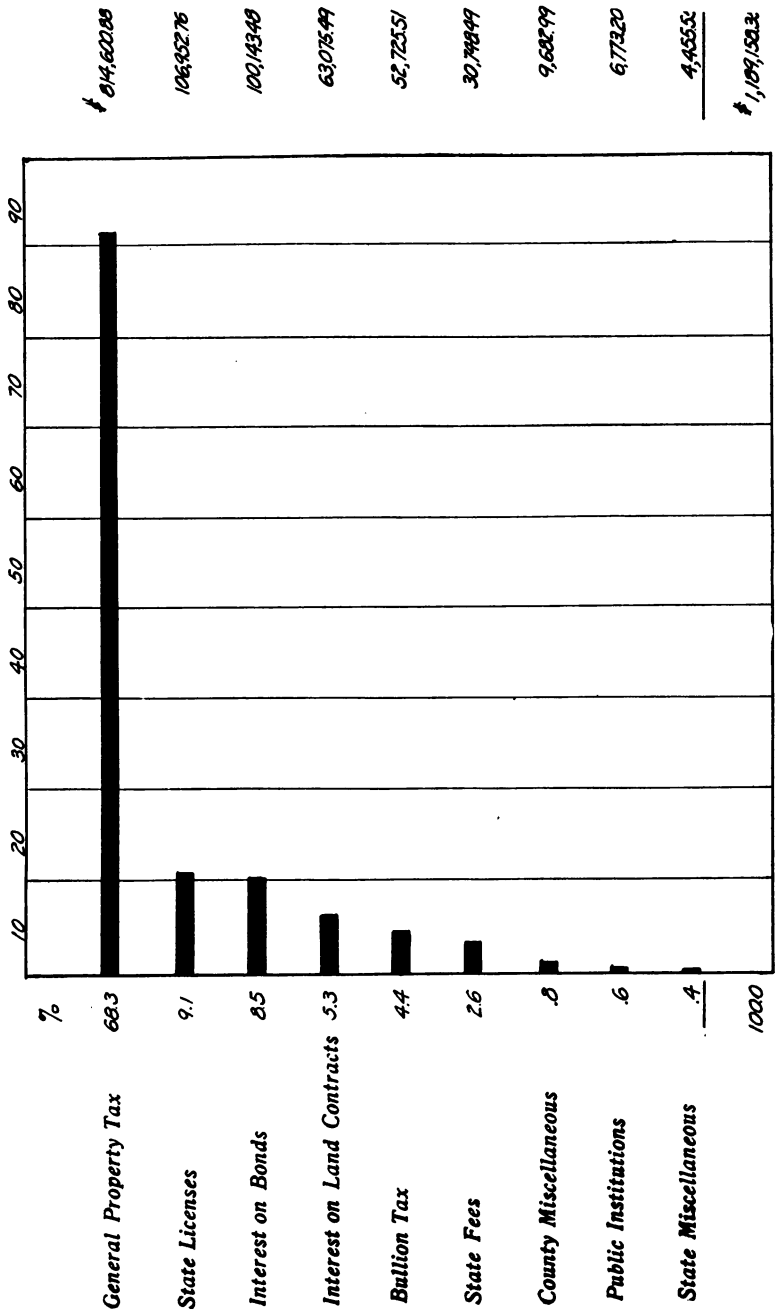
CLASS DISTRIBUTION CHART 1916 FINAL ASSESSMENT

(Each Division represents \$1,000,000.)



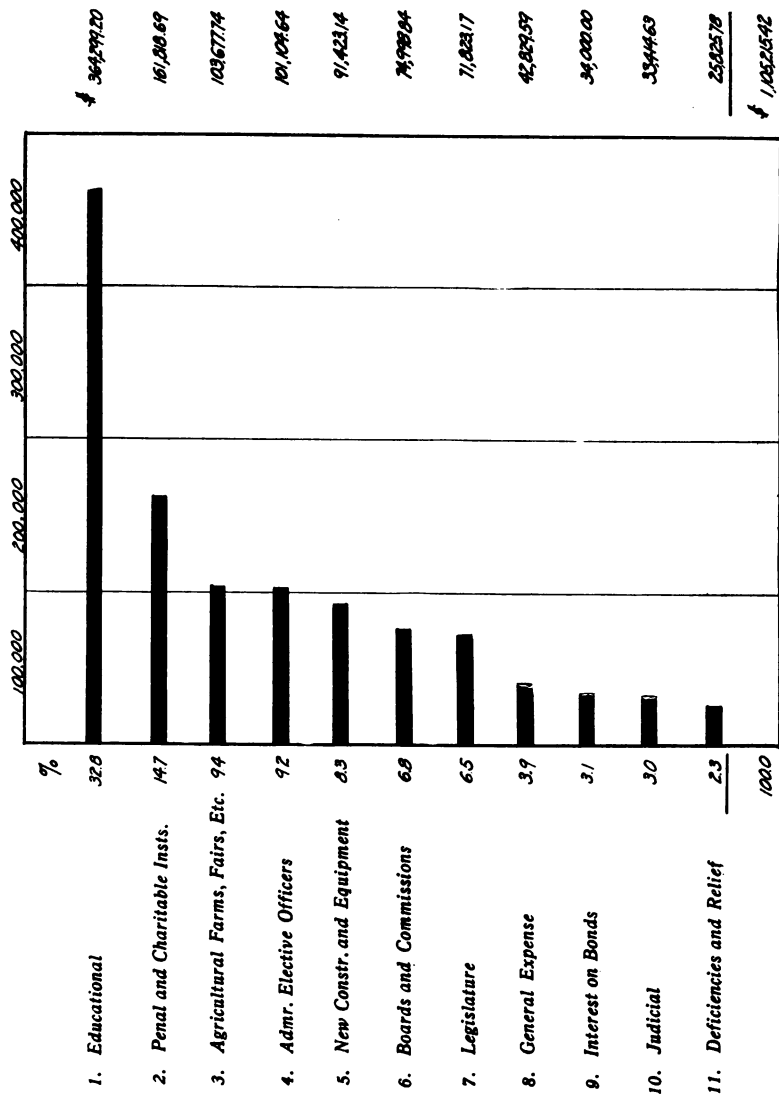
Note—Final assessment value as determined by recapitulation of final total county rolls amounts to \$1,757,734,685.02. The apparent excess of \$742,896.08 shown above is due to widows' exemptions and blanket decreases allowed for the purpose of effecting equalization and which could not be tied to any particular class or classes of property. The amount is relatively so small that its effect on this chart is immaterial.

STATE CURRENT RECEIPTS, 1915
(Each Division represents \$100,000.)



STATE CURRENT EXPENDITURES 1915

(See explanatory analysis following.)



ANALYSIS OF GRAPHIC CHART IMMEDIATELY PRECEDING

(1) Public Schools.....	\$235,733.46	
University.....	117,860.22	
Virginia School of Mines.....	2,522.50	
Tonopah School of Mines.....	1,418.09	
State Library.....	5,022.83	
Historical Society.....	1,752.10	
		\$364,299.20
(2) State Police.....	\$20,776.42	
State Prison.....	57,468.76	
Hospital for Mental Diseases.....	47,394.48	
Orphans' Home.....	19,906.39	
School of Industry.....	11,662.95	
Crittenton Home.....	2,600.00	
Deaf, Dumb, Blind and Feeble-Minded.....	2,029.69	
		161,818.69
(3) Agricultural Fairs.....	\$5,000.00	
Distribution Farm Bulletins.....	76.19	
Elko County Dry Farm.....	304.47	
Clark County Experiment Farm.....	3,166.19	
Panama-Pacific Exposition.....	66,016.05	
Panama-California Exposition.....	29,114.84	
		108,677.74
(4) Elective officers' salaries and current expense.....		101,104.64
(5) State Prison, buildings and equipment.....	\$15,566.24	
University, purchase Evans Tract.....	7,837.50	
University, purchase Stubbs House.....	4,154.50	
State Library, books.....	13,870.69	
Agricultural Fairs, buildings and grounds.....	2,681.96	
Fire apparatus.....	692.18	
State Printer, furniture.....	30.00	
Inspector of Mines, furniture.....	34.76	
State Engineer, furniture.....	554.78	
Tax Commission, furniture.....	20.80	
Railroad Commission, furniture.....	301.55	
School of Industry, buildings and equipment.....	26,545.38	
Hospital for Mental Diseases, furniture and equipment.....	1,639.56	
Orphans' Home, furniture and equipment.....	398.11	
Capitol extension.....	11,497.93	
State Controller, office equipment.....	1,852.72	
State Treasurer, office equipment.....	3,744.49	
		91,423.14
(6) State Engineer.....	\$19,715.26	
Railroad Commission.....	18,706.45	
Public Service Commission.....	5,462.77	
Tax Commission.....	14,513.91	
Bureau of Industry.....	1,258.33	
Fish Commission.....	5,768.32	
Bank Examiner and Board.....	5,041.89	
Board of Health.....	2,546.46	
Labor Commission.....	1,885.45	
Uniform Laws Commission.....	100.00	
		74,998.84
(7) Current legislative expense.....		71,823.17
(8) Janitors, Watchmen, etc.....	\$7,184.13	
Current expense.....	10,765.31	
Repairs and improvements.....	7,529.52	
Official advertising, etc.....	2,475.00	
Audit of state accounts.....	1,200.00	
Purchase Lincoln portrait.....	1,250.00	
Investigation State Bank and Trust Company.....	795.83	
Miscellaneous.....	933.07	
Industrial insurance premiums.....	1,446.72	
Insurance on state property.....	9,250.01	
		42,829.59
(9) Interest Territorial bonds.....	\$19,000.00	
Interest Refunding bonds (1913).....	15,000.00	
		34,000.00
(10) Salaries and expenses Supreme Court and Clerk.....		33,414.63
(11) State Engineer.....	\$218.35	
Industrial Commission.....	2,475.94	
State Prison.....	1,029.18	
University.....	300.00	
Agricultural Farms, etc.....	3,806.25	
Tax Commission.....	3,889.39	
Hospital for Mental Diseases.....	514.90	
Legislature.....	170.00	
Fish Commission.....	4,416.70	
Miscellaneous relief bills.....	9,005.07	
		25,825.78
Total.....		\$1,105,215.42

C.R.
H.R.C.

INDEX TO REPORT

	PAGES
Budgets—County	6, 7, 8, 27
Budgets—State	34, 35, 36, 37, 38, 39, 40
Comparative Valuations and Tax Rates.....	9, 10, 11, 28
Equalization Tables.....	6, 7, 8, 27
General Assessment Recapitulations.....	26
Graphic Charts.....	42, 43, 44, 45, 46, 47
Introduction	5, 6
Lands	9, 10, 11, 17, 18, 19, 20, 30
Live Stock.....	12, 21, 22
Miscellaneous Assessment.....	23, 24
Personal Uncollected.....	25
Proceeds of Mines.....	12, 13, 14, 15, 25
Resolutions	30, 31, 32, 33
Tax Commission Expenditures.....	41

3/31/15

GES
3, 27
9, 40
28
3, 27
26
6, 47
5, 6
0, 30
1, 22
3, 24
25
5, 25
2, 33
41



